

A
NEW INTRODUCTION
TO
TRADE and BUSINESS,
Very useful for the YOUTH of both SEXES.

Wherein is contained great Variety of

RECEIPTS FOR MONEY, | BILLS OF EXCHANGE,
GOODS, &c. | BILLS OF PARCELS, AND
PROMISSORY NOTES, | BILLS ON BOOK DEBTS.

With ample INSTRUCTIONS how to FORM them.

A L S O

Several Instructive EXERCISES, DISBURSEMENTS,
WEEK'S EXPENCES, GOODS bought at SALES, &c.

TO WHICH ARE ADDED,

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| <p>I. Commercial and Epistolary. Correspondence, exemplified in various Forms of Business, and Familiar LETTERS.</p> <p>II. A LIST of the most common <i>Abbreviations</i> of WORDS for the Dispatch of Business.</p> <p>III. ARITHMETICAL TABLES of <i>Weights</i> and <i>Measures</i>.</p> | <p>IV. A new Set of QUESTIONS to exercise the LEARNER in several of the RULES OF ARITHMETIC, by Way of AMUSEMENT, as well as IMPROVEMENT.</p> <p>V. The EXPLANATION and USE of the FRONTISPIECE or <i>Perpetual Almanac</i>.</p> |
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The SIXTH EDITION, Corrected and Improved,
With COPPER PLATES neatly Engraved.

By PETER HUDSON,
AUTHOR of THE FRENCH SCHOLAR'S GUIDE, &c.
And other SCHOOLMASTERS.

Designed for the Use of Schools, and YOUTH in General.

L O N D O N:
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Yard. 1786.

Price One Shilling and Sixpence.



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P R E F A C E

To the SECOND EDITION.

AS we observed in the Preface to the First Edition of this Work, that “ Many Schoolmasters and others have long wished for a Book “ of this Kind, of a moderate Price, calculated not “ only for Youth, who have made a pretty good “ Progress in Writing and Cyphering, but also “ for those Children who are but Beginners in “ Arithmetic :” The AUTHORS, at the repeated Instances of several of those MASTERS of Schools, undertook this Work. The great Encouragement the Schoolmasters in general gave to our First Edition demands our grateful Acknowledgments; and therefore by the Advice of several of them, we have in this Edition retrenched what they thought less necessary, and added other Articles which they apprehended of more Importance; and we have likewise, at their Request, reduced the Book from an Octavo Size sewed, to a neat Pocket Volume bound.

And in order to recommend this Edition, we have presented the Public with Copper Plates neatly written, and elegantly engraved, designed as exact Specimens for Youth to imitate as well at School as at Home, being Alphabets of the modern Round, Text and Running Hands, with Characters made use of to express Money, Weights and Measures; likewise the Form of a Will, an English Bond, and the Copy of an Invoice, with the Method of drawing up a Petition for a Clerkship in the Bank of *England*, which may be adapted to any other Public Office; also some Familiar

Letters by Way of an Epistolary Correspondence, suited to the Capacities of the younger Sort of both Sexes, which we would recommend to be frequently copied over. We have also presented the young Pupil with an Addition to the Set of Questions, being such as are not intended to puzzle and perplex, but to exercise him in the noble Science of Numbers; and in order to render them the more entertaining, and to encourage him to, and further him in the Knowledge of Arithmetic, an exact Solution is given to each Question, except those in Addition and Subtraction, which will not only be a Satisfaction to him, but an Ease to his Instructor, who will be saved the Trouble of examining his Pupil's Work. Besides these Alterations, Additions and Improvements, which we flatter ourselves will meet with Approbation, we cannot but apprehend that the beautiful and regular Manner in which the Work is printed, especially the Bills of Parcels, and Bills on Book-Debts, (most of which have been copied from Bills in real Business, and are exact Patterns for Youth to imitate) will be a great Recommendation to the Book; and lastly, for the Convenience of the Teacher, the Receipts, Promissory Notes, and every following Article, are numbered in a regular Order. We shall not take up any more Time in saying any further of the Performance, but only wish it may answer the Intent of its Publication, viz. *An Introduction for Youth*, whereby they may attain to the Knowledge of those things that are necessary for them to be acquainted with, before they enter upon the more difficult and important Branches of Trade and Business.

&c & &c &c

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THE AUTHORS of *The New* INTRODUCTION to TRADE and BUSINESS take this Opportunity to return their Thanks to the following Schoolmasters, for their kind Reception and Encouragement of their former Impression of this WORK : and, as several Amendments and Improvements, have, at the Request of some of them, been made in this Edition, they hope it will meet with their future Approbation.

WILLIAM ABBOT, Schoolmaster, in *Whitecross-Alley, Middle Moorfields.*

William Allen, Writing Master to Christ's Hospital.

John Bakewell, Schoolmaster, in *St. Ann's-street, Westminster.*

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Tho. Burgoyne, Schoolmaster, in *Duke-street Grosvenor-square.*

John Byrne, Schoolmaster, in *King-street, St. James's.*

John Canton, F.R.S. Master of the Academy in *Spital-square.*

Joseph Champion, Master of the Academy in *Bedford-street.*

John Coulthist, Master of the Academy in *Prescot-street, Goodman's-Fields.*

John Dalton, Master of the Boarding School for young Gentlemen, at *Stammore.*

James Davies, Teacher of the Classics and Mathematics, in *Charles-street, Westminster.*

James Davis, Schoolmaster, *Gravel-lane, Ratcliff-Highway.*

David Davis, at the Academy at *Islington.*

— Day, Master of an Academy at *Fulham.*

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William Evans, Writing Master and Accomptant.

Samuel Fletcher, Schoolmaster.

Thomas Freeman, Writing Master and Accomptant.

William Fry, Schoolmaster.

— Fuller, Master of the Academy in *Lothbury.*

Wm. Gawler, Master of a Boarding School, in *Kennington-lane.*

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— Metcalf, at the Academy in *Chancery-lane.*

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Wm. Mountaine, F. R. S. Master of the Academy, *Gainsford-street.*

James Nicholas, Master of the Boarding School, at *Clapham.*

John

John Norgrove, Master of the Charity-School in *Redcross-street*.
William Peartree, Teacher of Writing and Arithmetic.

———Rawbone, Vicar of Granborough, and Master of the
Free-School of *Winslow, Bucks.*

Thomas Ray, Master of the Free-School in *Schoolhouse-lane, Ratcliff.*

Wm. Rolfe, Master of the Academy, *Red-lion-street, Clerkenwell.*

John Sharp, Schoolmaster.

John Shields, Master of an Academy at *Issington.*

James Sims, Schoolmaster.

William Sims, Schoolmaster.

Thomas Squire, Master of a Boarding School, at *Hempstead.*

———Suckspeach, Schoolmaster at *Ratcliff.*

Francis Walkingame, Writing Master and Accomptant, *St. Martin's-lane*

Thomas Walter's, Writing Master, Accomptant and Mathematician, in *Staining-lane.*

Benj. Webb, Master of the Haberdashers School, *Bunhill-row.*

To the Authors of the New INTRODUCTION to Trade and Business.

GENTLEMEN,

IF I may form an Idea of the Whole, by the many Specimens you sent me, your Book needs not my Recommendation; the Work speaks for itself, I own it appears to me properly adapted to instruct the Young and Unexperienced, in the previous Steps needful to Trade, &c. and when generally known, I am persuaded, will prove a public Advantage. I am,

GENTLEMEN,

ACADEMY, Bedford-Street,
Bedford-Row, Sept. 7, 1758.

Your sincere Friend and Servant,
JOSEPH CHAMPION.

To the Authors of The New INTRODUCTION to Trade and Business.

GENTLEMEN,

HAVING perused your New Introduction to Trade and Business, I am obliged, in common Justice to the Performance, to acknowledge, that I think it is the best adapted Piece of its Kind to give Youth a proper Idea of, and Insight into real Business. The Perspicuity and Conciseness, with which you have handled the Subject, must not only render it an agreeable and complete Instructor for Youth; but also of great ease to those who are engaged in that Branch of Education.

It would be needless for me to say any thing further in Praise of a Work that is Self-recommendatory; wishing you all possible Success and Encouragement, I subscribe myself

Your sincere Friend,

Free Grammar School,
Bunhill-Row,
Sept. 1, 1758.

and humble Servant,

BENJAMIN WEBB.

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A

NEW INTRODUCTION

TO

TRADE AND BUSINESS.

Various Forms of RECEIPTS.



Receipt or Acquittance is a Discharge in Writing, for Money that was due, and is paid, given at the Payment thereof by the Receiver to him that pays it. For Example ;

If a Person goes to a Shop, &c. to buy Goods ; after the Value of all the Goods bought is found, and the Money paid to to the Shop-keeper or Seller ; the said Seller should give the Buyer a Receipt in full of all Demands, if the said Buyer owes him nothing more.

Suppose then Mrs. Wainwright goes to the Shop of Thomas Withers, a Linen-Draper, and buys the Goods expressed in the Bill Numb. 11 : the Price of all the Goods is £ 2.. 10.. 2, which Mrs. Wainwright pays immediately to Thomas Withers. Then the said Thomas Withers is to write a Receipt at the Bottom of the Bill after this Manner :

B

Received,

2 Various Forms of RECEIPTS.

N^o 1 Received, at the same Time, the Contents in full of all Demands:

Thomas Withers.

But if the Receipt is wrote on a separate Piece of Paper, (which upon some Occasions may happen some time after the Goods are bought) then the Sum received must be specified, and the Receipt made thus :

2 ✓ Received the 28th of August, 1785, of Mrs. Wainwright, Two Pounds, Ten Shillings, and Two-Pence, in full of all Demands*:

£ .. 10 .. 2

Thomas Withers.

When only a Part of the Contents of a Bill, or Sum of Money due is paid.

Suppose John Crook pays immediately to Thomas Townsend, Ten Pounds, Ten Shillings, in Part of the Upholsterer's Bill Numb. 10. Thomas Townsend is to write a Receipt below the Bill, thus :

3 Received, at the same Time, Ten Pounds, Ten Shillings, in Part of the above Bill :

Thomas Townsend.

But if the Receipt is given upon a separate Piece of Paper, as above mentioned, it is to be expressed thus :

✓ 4 Received the 10th of February, 1785, of Mr. John Crook, Ten Pounds, Ten Shillings, in Part of a Bill of Eighteen Pounds, Sixteen Shillings, and Four-pence :

£ 10 .. 10

Thomas Townsend.

Sometimes the Sum in the Bill, &c. is omitted, and the Receipt is wrote thus :

✓ 5 Received the 27th of May, 1785, of Mr. John Crook, Ten Pounds, Ten Shillings, on Accompt† :

£ 10 .. 10

Thomas Townsend.

* Or, and all Demands. And sometimes, in full of all Accompts.

† Or, in Part.

For

Various Forms of RECEIPTS,

3

For Money received in Partnership.

No 6 X Received Aug. 21, 1785, of Mr. John Greene, Fourteen Pounds, on Accompt, for Richard Bland and Self:

£ 14 Roger Whitby. X

7 X Received Sept. 17, 1785, of Mrs. Jane Linde, Two Pounds, Thirteen Shillings, and Eight-pence, in full of all Demands, for Self and Company:

£ 2 .. 13 .. 8 Henry Crockett. X

For Salary and Wages.

8 ✓ Received of Mr Jonathan Goodwill, Fifteen Pounds, Fifteen Shillings, in full for a Quarter's Salary, due this 29th Day of September, 1785, and all Demands:

£ 15 .. 15 Honest Clerk. ✓

9 X Received October 12, 1785, of Mrs. Mary Hayes, One Pound, Ten Shillings, in full for a Quarter's Wages, due Michaelmas-day last:

£ 1 .. 10 Elizabeth Drudge. X

10 Received the of 1785, of Mr. James Agent, the Sum of Twelve Pounds, Sixteen Shillings, in Part of my growing Salary and Subsistence:

£ 12 .. 16 George Ensign.

For Rent.

11 X Received March 25, 1785, of Mrs. Sarah Inmate, Two Pounds, in full for a Quarter's Rent, due this Day, and all Demands:

£ 2 Henry Marksby. X

12 Received of Mrs. James Doughty, Five Pounds, in full for half a Year's Rent, due at Lady Day last, for the Use of the Goldsmiths Company.

£ 5 Jones Jordan.

* As Elizabeth Drudge's Wages were not received the Day they were due, she must not give a Receipt in full of all Demands; because there were some Money due to her from Michaelmas-Day to Oct. 12. Or otherwise, it may be expressed in full of all Demands to Michaelmas-Day.

4 *Various Forms of RECEIPTS.*

N^o 13 ✓ Received *October* 30, 1785, of Mrs. *Jane Forster*, Nine Pounds, in full for half a Year's Rent, due at *Michaelmas* last.

In Cash £ 7 .. 4
Land Tax 1 .. 16

Henry Dent.

£ 9 .. —

For Interest of Money.

14 ✓ Received the 4th of *July*, 1785, of Mr. *Alexander Cooper*, Twenty-four Pounds, in full for Six Months Interest of Twelve hundred Pounds, due *Midsummer-Day* last :

£ 24

George Sampson.

For an Annuity.

15 ✓ Received the 14th of *April*, 1785, of Mr. *Henry Trusty*, Seventy-five Pounds, and is in full for Three Quarterly Payments of my Annuity, due *Michaelmas*, *Christmas*, and *Lady-Day* last :

£ 75

Clement Pearce.

For a Note of Hand.

16 ✓ Received the 10th of *May*, 1785, of Mr *Thomas Surepay*, a Note of his Hand for Thirteen Pounds, Eight Shillings, due Three Months after Date, which, when paid, is in full of all Demands :

£ 13 .. 8

Jonathan Price.

N. B. *When a Note of Hand is given for Payment of a Book Debt, instead of Cash, make Use of the above Form; for it is not safe to give a Note of Hand without a Receipt; because both Note and Book Debt are equally recoverable.*

For Money to be distributed to the Poor.

17 Received *May* 28, 1785, of *Frances Gordon, Esq*; Four hundred Pounds, being a Gift from an unknown Hand, sent to him to be distributed by my Master Mr. *James Trusty* (according to his Discretion) to such unfortunate common-Soldiers Widows who have lost their Husbands at *Minorca* :

£ 400

Joseph Brown.

Various Forms of RECEIPTS.

5

For the Balance of an Accompt.

Write under the Bill thus :

N^o 18 Received the of 1785, the Balance of this Accompt :

Samuel Hardy.

But if the Receipt is wrote on a separate Piece of Paper, write it in full of all Demands, or on Accompt, as the Case requires.

For the Dividend received of a Bankrupt:

19 Received the Day of 1785, of Messrs. Harrison and Browne, Assignees of the Estate and Effects of James Wasteful, a Bankrupt, the Sum of Three Pounds, Three Shillings ; being my Proportion of the first Dividend of the said Bankrupt's Estate : and is after the Rate of Five Shillings in the Pound, for my Debt of Twelve Pounds, Twelve Shillings, proved under the said Commission :

£ 3 .. 3

James Dent.

For Money received for another Person.

20 Received Oct. 8, 1785, of Mr. Jonathan Alston, Ten Pounds, in full of all Demands, for my Father James Dixon :

£ 10

James Dixon, junior.

21 Received Nov. 9, 1785, of Messrs. Good and King, Fourteen Pounds, on Accompt, for my Father Edmund Acton :

£ 14

Simon Acton.

22 Received of the Honourable East India Company, Three thousand Pounds, in full of all Demands, for Mr. Jonas Candler :

£ 3000

David Daniel.

23 Received the 19th of April, 1785, of the Worshtipful Company of Merchant-Taylors, One hundred and Fifty Pounds on Accompt, for my Master Joseph Gray :

£ 150

Thomas Townsend.

B 3

Received

6. *Various Forms of* RECEIPTS.

N^o 24 Received of the Governors and Company of *The Bank of England*, One hundred and Seventy-five Pounds, in full of all Demands, for and by the Order of *Mr Edmund Catesby* :

£ 175

Thomas Howe.

25 Received Dec. 3, 1785, of Messrs. Jones and Co. Two hundred and Ten Pounds, Ten Shillings, in Money, and allowed for Damages Five Shillings and Ten-pence, which makes together Two hundred and Ten Pounds, Fifteen Shillings, and Ten-pence; and is in full to Michaelmas last, for Messrs. Jos. and Henry Honesty:

In Cash - - - - - £ 210..10.. —

Allowed for Damages	—	5	10
---------------------	---	---	----

Timothy Tyler.

In all - - - - - 210.. 15.. 10

26 Received Dec. 24, 1785, of Mrs. *Hannah Alabaster*, Twenty Pounds, Twelve Shillings and Six-pence, in full of all Demands, for *Robert Rogers* and Company :

20 .. 12 .. 6

Henry Potter.

27 Received this of 1785, of *Peter Debrey, Esq* ;
Seventy-nine Pounds in Cash, and an Assignment on
Messieurs Cloudy and Hunt, for Two hundred Pounds
more ; which, when discharged, will be in full, for
Messieurs Homber and Soberton :

Cash - - - - £ 79

Affignment 200

James Wingate.

In all - - - 279

*For Money received of one Person, for the Use of a
Company.*

28 Received the of 1785, of the Right Honourable *Francis Heyman*, Esq; and *Lord Mayor* of *London*, Fifty Pounds, for the Use of the *Artillery Company* :

£ 50

Timothy Oxford, Clerk.

Received

Various Forms of RECEIPTS. 7

Company
venty-five
Order of
Howe.

N^o 29 Received of Capt. *John Forrester*, and Proprietors of the Engine for raising Water by Fire, Four hundred Forty-eight Pounds, for Three Tons of Copper, at 16d. per lb. in full of all Demands, for Self and Company, this of

£ 448

Henry Hughes.

Co. Two
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en-pence,
n Pounds,
n full to
nessy :
Tyler.

For Money received of one Person, by the Hands of another.

30 Received Sept. 14, 1785, of Mr. *John Shore*, by the Hands of Mrs. *Jemina Bright*, Three Pounds, Twelve Shillings, in full of all Accompts :

£ 3 .. 12

Judith James.

Alabaster,
e, in full
:
Potter.

31 Received the 12th of October, 1785, of Sir *John Leighe*, Knt. by the Hands of Mr. *James Spedin*, One hundred Pounds, on Accompt :

In Cash - £ 50

Bank Note 50

Henry Kingston.

In all - - 100

brey, Esq ;
nment on
l Pounds
full, for

32 Received August the 8th, 1785, of Sir *Robert Ladbroke*, by the Hands of Mr. *James Stewart*, Forty-nine Pounds, Ten Shillings, in full of all Demands, for Bricklayers Work done on his Estate at Upton :

£ 49 .. 10

James Bricklay.

Vingate.

Use of a

For Money received of one Person, by the Hands of another, for another Person.

he Right
Mayor of
lery Com-

33 Received the of 1785, of the Honourable *East India Company*, by the Hands of *Jonathan Doughty*, Esq ; Three Thousand Pounds, for Mr. *Hague* and Company :

£ 3000

Charles Setgood.

Clerk.

Received

Received

8 *Various Forms of RECEIPTS.*

N^o 34 Received of Mr. *Andrew Huggins*, by Order, and on
Accompt of Messrs. *Harding and Hurst*, Two hundred
Pounds, for Mr. *Henry Gurdon*, this of 1785:
Joseph Grove.

£ 200
—

35 Received the of 1785, of Mr. *Jeremiah
Hartman*, by Order of Mr. *Jonah Glover*, Two hundred
Pounds, Seven Shillings, and Nine-pence, on Accompt
of Mr. *James Alton of Clapham*. I say, received for my
Master *Michael Gay and Partner* :

£ 200 .. 7 .. 9
—

William Comber.

For the Difference of Bank-Stock.

36 Received the 21st of Aug. 1785, of Mr. *Charles Johnson*,
Fifty Pounds, for the Difference of Five thousand Pounds
Bank Stock, and is in full of all Demands :

£ 50
—

Gabriel Harris.

*For Money received of Executors by the Hand of
another Person.*

37 Received Dec. 3, 1785, of the Executors of the late
Mr. *James Sharp*, by the Hands of Mr. *Henry Stade*, Four
hundred Pounds, in full for my Legacy :

£ 400
—

Samuel Hasty.

For Money received for Cordage, &c. to a Ship.

38 Received the of 1785, of *Robert Turlin, Esq*;
and Owners of the Private Ship of War *Antigallican*,
Ninety-three Pounds, Seventeen Shillings, and Eight-
pence, in full of all Demands, for Cordage, Tackle and
Trimming furnished the said Ship :

£ 93 .. 17 .. 8
—

John British.

PROMISSORY



PROMISSORY NOTES.

A Promissory Note is a written Paper, containing a Promise to pay a certain Sum of Money, at a certain Time fixed or appointed.

They are required as a Security for Payment, either of Cash lent, a Book Debt, &c.

Promissory Notes, for a valuable Consideration, should always mention the Value received, if the Thing itself is not specified; which gives them Validity in a Court of Judicature.

Promissory Notes payable to A. B. or Order, are indorsible from one Person to another, which is done in the following Manner. The present Possessor which writes his name on the Back of the Note, and delivers it the Party, whose Property it is to be.

It is unnecessary to indorse a Promissory Note payable to Bearer if the Note is good.*

Promissory Notes, and Book-Debts, if not legally demanded in Six Years, cannot be recovered by Law. Vide Statute of Limitation.

London, Jan. 8, 1785.

N^o 1 I Promise to pay to Mr. John Edwards, or Bearer, on Demand, Four hundred and Forty Pounds, Value received.
£ 440 *Sampson Daylight.*

Bristol, February 18, 1785.

2 I Promise to pay the Governor and Company of The Bank of England, on Demand, Two thousand Pounds For Self and Partner.
£ 2000 *Simon Banker.*

London. March. 25, 1785.

3 Borrowed and Received of Mr. Peter Grant, Forty-nine Pounds, which I promise to pay on Demand,
£ 49 *James Wantcash.*

* If a Note be indorsed it is necessary to have a Receipt wrote thereon, when it is paid and delivered up, to prevent its being negotiated afterwards.

Borrowed

N^o 4 Borrowed and Received of Mr. *Philip Gibbs*, Two hundred Pounds, which I promise to pay on Demand. Witness my Hand at *London*, this 25th Day of *July*, 1785:

£ 200

Robert Williams.

For Money borrowed of a Society.

5 Borrowed and Received of the Stewards and Members of the *Amicable Society* held at Mr. *James Thompson's*, at the *George and Vulture* in *Holborn*, the Sum of Twenty Pounds, which Sum I promise to repay to the said Society or their Order on Demand, with lawful Interest. Witness my Hand this 2d of *January*, 1785:

£ 20

Jonathan Chambers.

Carlisle, *July* 18, 1785.

6 I Promise to pay *Isaac Day*, Esq; or Order, Thirty Pounds, the 29th of *September* next, Value received, as Witness my Hand,

£ 30

William Batenone.

London, *March* 23, 1785.

7 I Promise to pay *Humphry Citizen*, Esq; Cashier of his Majesty's Revenue of Excise, or Order, Twenty Days after Date, Four hundred and Forty Pounds, Value received.

£ 440

Constantine Major.

8 I Promise to pay Sir *Isaac Simpson*, or Order, Sixty Pounds, in Manner following; Twenty Pounds, Part thereof, Two Months after Date; Twenty Pounds more the 27th of *May* next, and the remaining Twenty Pounds the 24th of *July* next following; the Value received. Witness my Hand at *London*, the 20th Day of *Nov.* 1785.

£ 60

John Bookish.

London, *June* 21, 1785.

9 I Promise to Pay to Mr. *John Adamson*, or Order, Fifty Pounds, Ten Shillings, One Month after Date, for Value received:

£ 50.. 10

Thomas Cordwainer.

I Promise

PROMISSORY NOTES. II

Bristol, June 29, 1785.

N^o 10 I Promise to pay to the Order of Mr. *Julius Caesar*,
Twenty-nine Pounds, on Demand, Value received, for
Messrs. *Jacobson and Hampshire*.

£ 29

James Janfon.

11 I Promise to pay Capt. *Benjamin Barber*, or Order, on
Demand, Twenty Pounds, Eight Shillings, and Nine-
pence, furnished by my Order to Lieut. *Charles Hayward*,
as appears by his Receipts delivered this 13th of *May*,
1785, to

£ 20..8..9

James Nicholls.

12 I Promise to furnish Mr. *George Williams* with Bills of
Exchange to the Value of Ten thousand Pounds Sterling,
at Current Exchange, payable to Himself or Order, in
Francfort, the next ensuing Fair; Value of Sir *James*
Strange received, this 4th Day of *August*, 1785.

£ 10,000

Harry Viscount.

Clapham May 29, 1785.

13 Borrowed and Received of Mr. *Henry Parsons*, the Sum
of Four hundred Pounds Sterling, which I promise to pay
the said *Henry Parsons*, or Order, on Demand; Witness
my Hand,

£ 400

Witness

{ *Henry Lucas.*
James Rainsford.

Samuel Needy.

14 I Promise to pay *Samuel Johnson*, Esq; or Order, the
Sum of Sixty Pounds, on Demand, after having received
a Bill of Exchange, drawn the 20th Current by *John Hunt*
on *Henry Hicks* of *Craydon*, Master, for the like Sum,
payable to *William Hants*, Esq; or Order; which the
said *Samuel Johnson* has indorsed to me, this 28th of
January, 1785.

£ 60

Jonas Popham.

A Joint

12 PROMISSORY NOTES.

A Joint Note for Money borrowed.

N^o 15 We jointly and separately promise to pay *Samuel Williams*, or Order, on Demand, the Sum of Ten Pounds, Value received the 18th of *December*, 1785 :

£ 10

John Surety.

Samuel Trusty.

N.B. *If the Surety gives his Note of Hand, for Value received, to the Lender, indorsed by the Borrower, it is equally valid.*

16 Received *September 23*, 1785, of the Reverend Dr. *Richard Gaywood*, a Bill of Exchange on Mr. *Burford*, Merchant in *Westminster*, for Seventy Pounds due the 28th Instant; which I promise to be accountable for on Demand:

£ 70

John Long.

Forms of Promissory Notes, usually given by the Servants or Apprentices of Bankers, or eminent Tradesmen.

London, October 16, 1785.

17 I Promise to pay Mr. *William Kingston*, or Bearer, on Demand, Forty Pounds,

For Sir *Charles Ardington* and Partners;

£ 40

Humphry Smith.

London, November 18, 1785.

18 I Promise to pay Mr. *John Barns*, or Bearer, on Demand, Three hundred and Fifty Pounds,

For Messrs *Sandy and Upton*;

£ 350

William Clapton.

London, December 19, 1785.

19 Six days after Date, I promise to pay Mr. *George Lewis*, or Order, Fifty Pounds, Ten Shillings,

For my Father *John Dearden* :

£ 50 .. 10

John Dearden, junior.

Write the Note of Hand mentioned in Receipt 16: Also, write the Notes, Numb. 6, 7, 8. and indorse them. —

Of **BILLS of EXCHANGE.**

A Bill of Exchange is a written Order, given by one Person [called the Drawer] to another [called the Remitter] of whom the Drawer has received the Value expressed in the Bill: and the Remitter is to send it to the Person (residing in a distant Place, or different Country) to whom or to whose Order, the Bill is made payable; where the said Person, or his Order, should immediately present it for Acceptance to the Person upon whom it is drawn, and receive the Money when it is due. For Example:

Suppose Robert Remit of Bristol, is to pay to Timothy Takecash of London £ 300; and he applies to David Drawbill of Bristol, who has a Correspondent, Paul Paygood, in London, that has Money belonging to him in his Hands: David Drawbill receives this £ 300 of Robert Remit, and writes an Order (which Robert Remit sends to Timothy Takecash) for Paul Paygood to pay this £ 300 to the said Timothy Takecash, or his Order, at Sight, or so many Days after Sight, or so many Days after Date, &c. as they agree upon, after this Manner.

Bristol, January 1, 1785. £ 300

At Sight pay Mr. Timothy Takecash, or Order, Three hundred Pounds; the Value received of Mr. Robert Remit, and place it to Accompt as per Advice from
To Mr. Paul Paygood,
at the Golden Apple,
St. Martin's-le Grand,
London.

David Drawbill.

David Drawbill is to give Paul Paygood Advice in a Letter, by the first Post, that this Bill is drawn upon him, and when to be paid: But upon some Occasions this Advice is thought unnecessary, and then instead of the Words, as per Advice, in the Bill, it must be, without farther Advice, or something to the same Purport.

N. B. It is common for Bills to be made payable to the Remitter, or his Order; and then the Remitter writes his Name on the Back of it (which is called *indorsing*) and sends it to his Correspondent, who is to present it for Acceptance, as above.

Sometimes the Remitter himself draws the Bill, and then there are but three Persons concerned. See Bill, Numb. 15.

And sometimes, though seldom, but two Persons are concerned. See Bill, Numb. 16.

The following Directions ought generally to be observed in drawing Bills of Exchange.

- 1 Set down at the *Top* of the Bill, on the *right Hand*, the *Place* where and the *Day when*, the Bill is drawn, with the *Sum in Figures*, immediately following in the same Line.
 - 2 The *Time of Payment* must begin the *next Line*.
 - 3 If it be *foreign*, mention whether *first, second, or third Bill*.
 - 4 Then must follow the *Name of the Person* in whose *Favour* it is drawn, with the *Words or Order*, immediately after it; and the *Sum of Money in Words at length*.
 - 5 If *foreign* the *Price of Exchange* generally comes next.
 - 6 Of *whom* the *Value* was received, and to *whose Account* it is to be placed: with the *Words as per Advice*, or *without farther Advice*, &c. as the *Occasion* requires.
 - 7 The *Drawer* must write his *Name underneath*, on the *right Hand*.
 - 8 The *Address* or *Direction* to the *Person* who is to pay the Bill, is to be placed *underneath* on the *left Hand*.
- See the Bills of Exchange both *Inland* and *Foreign*.

OBSERVATIONS concerning Bills of Exchange.

Although a Bill of Exchange cannot be called a *Speciality*, because it hath not the *Formalities* required by the common Law of England; as *Seal, Delivery, and Witnesses*; it is notwithstanding *equivalent* thereto, and may be reckoned to exceed any *Speciality*, carrying a *commanding Power* with it, even if directed from a *Servant* to his *Master*: for if the *Master* accept it, his *Honour* and *Credit* are equally concerned that it be paid when due; because *both* would suffer, if not paid.

Noting and *Protesting* are the *Consequences* attending the *Failure of Payment*, which alarms the *Public*, and soon puts a *Stop* to a *Person's Commerce*.

In order to prevent *Interruption of Business*, by *Miscarriage of Letters* or other *Accidents*, *Merchants*, if the *Bill be Foreign*, always draw *two or three*, all of the same *Tenor* and *Date*, every one of which *excepts* against the other *two*, to prevent the *Acceptor's* paying more than *one* of them through *Mistake*. These Bills the *Remitter* sends to his *Correspondent* to whom they are made payable, by different *Posts*, and when *one* of them is paid the *Rest* are of no Force.

As Bills of Exchange seldom come without *Letters of Advice*, so they ought to be carefully examined : For if it should be expressed in a Bill, thus, *Place it to the Account of A*, and in the Letter of Advice it is *B*, it ought to be *protested* ; for it cannot be paid without running the Hazard of a Law-Suit.

If the Person to whom the Bill is directed refuses to accept it after *twenty-four Hours* Deliberation, if it be a *Foreign Bill*, or when it is presented ; if an *Inland Bill*, Protest must be made for *Non-Acceptance* at the Place of his Abode, by a *Notary Public*, who must be a *Witness* of that *Refusal* ; which Protest should, for the *Security* of the *Presenter*, be returned by the *first Post* to the *Remitter*, that he may immediately send a *new Bill*, or take proper Measures with the *Parties* concerned.

In all Countries, *Processes at Law* concerning Bills of Exchange are sooner ended than in any other *Case* ; but no Satisfaction can be got of the *Drawers* or *Indorsers*, unless the Bill be duly protested ; which being neglected, the *Possessor* has no *Security* but the *Acceptor* : But if he gets the Bill protested in due Time, he holds the *Drawer*, and all the *Indorsers*, for the *Principal*, *Interest*, and *Damages*. Therefore, if the Payment of an accepted Bill be refused the very Day it becomes due, it must be *noted*, that is, put into the Hands of a *Notary Public*, who will carry or send it to the Person that it is drawn upon ; and if he *refuses Payment*, upon any Pretence whatsoever, the *Notary Public* will protest it.

If a Bill becomes due on a *Sunday*, *Christmas-day*, *Fire of London*, or *King Charles's Martyrdom*, it must be demanded the Day before ; and if not paid, noted and protested that Day.

No Bill of Exchange can be protested, except the *Value* be mentioned therein to have been *received*.

The *Rate of Exchange* is always mentioned, when *foreign Cities* draw Bills upon *London* ; because they draw in their own *Money* : But when Bills are drawn at *London* on *foreign Cities*, in their *Money*, the *Rate of Exchange* is not mentioned ; that being settled between the *Remitter* and the *Drawer*, and does not concern the *Acceptant* nor the *Receiver*, they being absolutely for so many *Pieces*, or so much of their *Current Money* ; except in *Holland*, in which Case the Sum is first put down in *Sterling*, and the *Rate of Exchange* follows.

Inland BILLS of EXCHANGE.

Payable at Sight.

Clapham, Jan. 3, 1785. £ 34

N^o 1

At Sight, pay Mr. *James Nesbit*, or Order, the Sum of Thirty four Pounds, the Value received of Lieutenant *Francis Townsend*, and place it to Accompt, as per Advice from
 To Mr. *Charles Lewes*, at the
Queen's Head, Cheapside,
London

Henry Douglas.

Hackney, Feb. 17, 1785.

£ 43 .. 16

2

Sir,

At Sight, pay Mr. *George Burford*, the Sum of Forty three Pounds, Sixteen Shillings, out of my growing Sub-
 sistence, Value of *Ditto*, and place it without further Ad-
 vice, to Accompt of
 To Mr. *Joseph Chapman*, Agent
 at the Horse-Guards, *Whitehall,*
London.

John Ensign.

Payable after Sight.

3

London, March 21, 1785. £ 460 .. 18

At Twelve Days Sight, pay Mr. *Hugh Rollins*, or Order, the Sum of Four hundred Sixty Pounds, Eighteen Shillings, for the Value received of *Samuel Long*, Esq.; and place it to Accompt, as per Advice from
 To Mr. *Henry Thomson*,
 Merchant, *Bristol.*

James Dring,

4

Chester, April 19, 1785. £ 45 .. 5

Sir,

At Six Days Sight, pay Mr. *Samson Gibbs*, or Order, Forty-five Pounds, Five Shillings, Value of himself, and place it, without further Advice, to Accompt of
 To Mr. *John Deacon*, Cheese-
 Factor, *Gloucester.*

Thomas Parker.

Payable

Inland BILLS of EXCHANGE.

17

Payable after Date.

N^o 5 *Norwich, May 13, 1785.* £ 18 .. 7 .. 6

Sir,

Twenty Days after Date, pay *William Carter*, Eighteen Pounds, Seven Shillings and Six-pence, Value received of the Right Hon. the Lady *Lucas*, and place it, as advised by
To Alderman *John Alerton*,
York. *Charles Forbes.*

6 *Bristol, June 30, 1785,* £ 800

Two Months after Date, pay Mr. *Robert Rudway*, or Order, Eight hundred Pounds, Value received of *Charles Sandys*, Esq. and place it to Accompt, as by Advice from
To Mr. *Samuel Oliver*, at
the Bell, Lombard-street,
London. *George Grandison.*

7 *Edinburgh, July 3, 1785.* £ 80

The First of September next pay Sir *James Atkins*, or Order, Eighty Pounds Sterling, Value in ourselves, and place it, without more Advice, to Accompt of
To Sir *Charles Ongar*,
Fleet-street, London. *Henry and James Langton.*

If Sir *James Atkins* sends his Servant *Thomas Franklin* to receive this Bill, after Sir *James* has indorsed it, which is his Order, the Servant may write over the Indorsement: Received, Sept. 4, 1785, the Contents, placing the Word for before the last Indorser's Name (viz. Sir *James Atkins*) under which *Franklin* subscribes his own Name with the Word *Witness* before it; thus,

Received Sept. 4, 1785, the Contents;

£ 80 for *James Atkins.*
Witness, *Tho. Franklin.*

But if Sir *James* receives the Money himself, he writes the Word *Witness* before his own Name.

N. B. Bills are always witnessed under the last Indorsement, when a Servant receives the Money,

Men of great Business seldom trouble themselves with Receipts and Payments of Cash, but give an Order on the Banker, thus :

Payable to Bearer.

N^o 8

London, Sept. 4, 1785. £ 80

Messrs Jones and Newcomb,

Pay Sir James Atkins, or Bearer, Eighty Pounds, on
Accompt of

Charles Ongar.

Another.

9

Bristol, Oct. 30, 1785. £ 207 .. 3

Mr. Farnham,

Pay Mr. Samuel Young, or Bearer, Two hundred and
Seven Pounds, Three Shillings, on Demand, and place
it to my Accompt ;To Mr. Farnham, Fleet-street,
London.

Allerton.

A Gentleman's Order on a Tenant.

10

Aberdeen, Jan. 12, 1785. £ 170

Alexander Stewart,

The Fourth of February next, pay Jonathan Freeman, or
Bearer, One hundred and Seventy Pounds Scots, out of your
Christmas half Year's Rent : make good Payment, expecting
no farther Advice, the Value received of him, byTo Alexander Stewart, in
the Lordship of Glengary,
Inverness-shire.

Your Friend,

M^r. Donald.

11

June 21, 1785. Exchange £ 120

Sir,

Twenty Days after Date, pay to the Honourable Com-
missioners of Excise, or Order, the Sum of One hundred and
Twenty Pounds, Value received of Mr. Benjamin Wells,
Collector, it being his Majesty's Money, as per Advice
fromTo Mr. James Dury,
London.

Your humble Servant,

John Remite

[19]

Foreign BILLS of EXCHANGE.

London on Rouen. First Bill.

N^o 12 London, Jan. 19, 1785, for Crowns 800, at *Usance*.

At *Usance*, pay this First of Exchange, to Mr. *James Harding*, or Order, Eight hundred Crowns, for the Value here received of *William Bates*, Esq; and place it to Accompt, as per Advice from

To Mr. *Isaac Gautier*, Blandford and Gray.
Merchant, at Rouen.

Second Bill.

London, Jan. 19, 1785, for Crowns 800, at *Usance*.

At *Usance*, pay this my Second of Exchange, my First not paid, to Mr. *James Harding*, or Order, Eight hundred Crowns, for the Value here received of *William Bates*, Esq; and place it to Accompt, as per Advice from

To Mr. *Isaac Gautier*, Blandford and Gray.
Merchant, at Rouen.

Paris on London. First Bill.

13 Paris, Feb. 13, 1785, for Crowns 500, at $31\frac{1}{2} 2$ *Usance*, D

At double *Usance*, pay this First of Exchange, to Mr. *Job Jurin*, or Order, the Sum of Five hundred Crowns, at Thirty-one Pence halfpenny per Crown, Value of Mr. *Moses Metier*, and pass it to Accompt, as per Advice,

To Mr. *Timothy Tardy*, Thomas Taylor.
London.

Second Bill.

Paris, Feb. 13, 1785, for Crowns 500, at $31\frac{1}{2} 2$ *Usance*. D

At double *Usance*, pay this Second of Exchange, my First not paid, to Mr. *Job Jurin*, or Order, the Sum of Five hundred Crowns, at Thirty-one Pence halfpenny per Crown, Value of Mr. *Moses Metier*, and pass it to Accompt, as per Advice,

To Mr. *Timothy Tardy*, Thomas Taylor.
London.

Foreign BILLS of EXCHANGE.
London on Rotterdam. First Bill.

N^o 14

London, March 7, 1785, for £ 89 Sterling,
at 33s. 10d. Flem. per £ Sterl. at Usance.—

At Usance, pay this First of Exchange, to *John Vanhorve*, or Order, Eighty nine Pounds Sterling, at Thirty-three Shillings and Ten Pence, Flem. per Pound Sterl. Value of *Isaac Stevenson*, Esq; and Place it as per Advice from

To Mr. *Thomas Jacobs*,
Merchant, Rotterdam.

Samuel Scott.

Second Bill.

London, March 7, 1785, for £ 89 Sterling,
at 33s. 10d. Flem. per £ Sterl. at Usance.—

At Usance, pay this my Second of Exchange, my First not paid, to *John Vanhorve*, or Order, Eighty-nine Pounds Sterling, at Thirty-three Shillings and Ten Pence, Flem. per Pound Sterl. Value of *Isaac Stevenson*, Esq; and place it as per Advice from

To Mr. *Thomas Jacobs*,
Merchant, Rotterdam.

Samuel Scott.

Brussels on London. Ready Changed.

15 *Brussels, April 19, 1785, for £ 400 .. 18 Sterl. 2 Usance.*

At double Usance. pay this First of Exchange, to Mr. *James Holines*, or Order, the Sum of Four hundred Pounds Eighteen Shillings Sterl. the Value of ditto, and place it to Accompt, as per Advice from

To Mr. *William Ferrier*,
Merchant, London.

Isaac Vanderplank.

Second Bill.

Brussels, April 19, 1785, for £ 400 .. 18 Sterl. 2 Usance.

At double Usance, pay this Second of Exchange, my First not paid, to Mr. *James Holines*, or Order, the Sum of Four hundred Pounds Eighteen Shillings Sterl. the Value of ditto, and place it to Accompt, as per Advice from

To Mr. *William Ferrier*,
Merchant, London.

Isaac Vanderplank.

Bills

Foreign BILLS of EXCHANGE.

21

Bills expressed in the following Manner are useful between two Persons when an Opportunity of Drawing presents, or when a Sum of Money that is due is dubious.

London on Lisbon.

N^o 16 London, May 23, 1785, for 8000 M. at 2 Ufance.

At double Ufance, pay this my First of Exchange to myself, or Order, the Sum of Eight thousand Milrees, Value in your Hands, and place it to Accompt, as per Advice from

To Ebenezer Johnson, Esq;
English Consul at Lisbon.

Joseph Saunderson.

If this first Bill be accepted, Saunderson, after receiving Advice, will send a Second, of the same Import, indorsed to his Order, which Johnson ought to pay, he having accepted the First: but if it be not accepted, all the Damages of Protest and the Inconveniences that would ensue from other Persons being concerned therein, would be prevented by drawing in this Manner.

BILLS of PARCELS.

A Bill in Trade, both Wholesale and Retail, as also amongst Tradesmen and Workmen, is an Account of Merchandise or Goods sold and delivered to a Person; or of Work done, with the Prices annexed, and the Sum Total found.

A Bill of Parcels is an Account of the particular Sorts of Goods bought at the same Time, with their Prices annexed and added together into one Sum, and given by the Seller to the Buyer, that he may see how much he has to pay for them. They are called Bills on Book-Debts, if the Goods are bought at different Times, and all the Particulars are entered into the Seller's Book, (out of which they are drawn) to which the Year and Day of the Month when each were brought is prefixed.

GENERAL

GENERAL DIRECTIONS for writing Bills of Parcels, &c.

- 1 The *Buyer's Name* is placed in the *Beginning* of the *first Line*.
- 2 The Words *Bought of*, the *Seller's Name*, with the *Day of the Month* and *Year*, following one another, are so placed as to end the *second Line*: But sometimes the *Date* is put at the *End* of the *first Line*, as in the *Hosier's Bill*, Numb. 13. or before the *first Article*, as in the *Upholsterer's Bill*, Numb. 8.
- 3 In the following *Lines* are wrote down the different Sorts of Goods bought, with their *particular Prices* after each, placed at the *End of the Lines* and between each Article and its Price; there must be made exactly in the Line the Words are wrote upon, little *short Strokes*, like *Hyphens* in *Print*, about as far distant as they are long; leaving about three Times that Distance between them and the Words before them; and also the same Distance between them and the first Column of the Money after them; as in the following Bills.
 But when a number of Yards, &c. is bought at so much for each, the short *Strokes* are to be continued till they come so near the Word *AT*, as is above-mentioned, and also after the Price, till they be so near the Margin as to leave only sufficient Room to write down the Price of the Quantity expressed: as may be seen in the *Linen Draper's Bill*, Numb. 21, &c.
- 4 Place the Figures of each Quantity so that the *Units* may be directly under each other, and *Tens* under *Tens*, &c. without stating to the right Hand or the Left; the same is to be observed of the Word *AT*, and also the different Denominations, of *Money Weight*, &c. between which Denominations, and on the Line upon which the Words and Figures are written, there must be two little very short and plain *Strokes*, near one another; thus £ 2 .. 8 .. 9*. See the first Article of the *Upholsterer's Bill*, Numb. 8.
- 5 The *Lines* between which the *Sum Total* is to be placed, must be drawn only just as far as the outermost Figures, reach on each Side of the Sum.
 If Youth, when at Schools, were accustomed to write Bills in this exact Order, it would make them, ever after, perform well when they enter into real Business.

* As there is no such Type for the Print, we are here obliged to make use of two Dots instead thereof, which ought not to be imitated in Writing, because the two short Strokes above mentioned are more expeditious.

BILLS of PARCELS.

23

N^o 1 A HABERDASHER'S BILL.

Mrs. Jane Foster,

Bought of John Lee, February 3, 1785.

	S	D
$\frac{1}{2}$ Hundred of different sized Needles sorted	—	5
2 Papers of the best Short Whites	—	10
1 Ditto of the best Midlings	—	6
1 Oz. of Scotch Thread	—	8
1 Piece of broad Tape	—	7
1 Piece of broader ditto	—	11

A MERCER'S BILL.

Mrs. Jane Gray,

Bought of Hannah Spy, Jan. 23, 1785.

	S	D
1 Yard of Bombazine	2	7
4 Yards of Callimanco	14	8
1 Yard of Plad	3	10
2 Yards of Stuff Damask	8	6
1 Yard of Black Manchester Velvet	14	—
3 Yards of Indian Dimity	7	9

A WOOLLEN DRAPER'S BILL.

George Jones,

Bought of Henry Lee, Feb. 8, 1785.

	S	D
2 Yards of Barracon	4	9
1 Yard of Forest Cloth	6	—
$\frac{1}{2}$ Yard of Cloth Serge	2	2
3 Yards of Serge de Soy	15	6
7 Yards of Paduasadoes	10	6
4 Yards of German Serge	17	10

Write the Receipt in full of all Demands. See Receipt 1.

A STA.

N^o 4

A STATIONER'S BILL.

Mr. David Day,

Bought of Thomas Wilson, March 17, 1785.

	S	D
3 Quires of the best Demy - - - - -	4	6
3 Hundred of the best Dutch Pens - - - - -	14	—
2 Reams of Pot - - - - -	15	10
A Ledger ruled - - - - -	12	—
A Pocket Book with a Silver Lock and Key	15	—
A Lady's Diary - - - - -	—	9

Write the Receipt in full of all Demands, See Receipt 1.

5

A LINEN DRAPER'S BILL.

Mrs. Elizabeth Lindmay,

Bought of John Croket and Son, March 4, 1785.

	S	D
1 Yard of Silesia Lawn - - - - -	10	9
3 Ells of Holland - - - - -	15	—
1 Yard of Muslin - - - - -	16	—
1 Yard of Cambric - - - - -	7	11
4 Yards of Striped Linen - - - - -	14	11
3 Yards of Flowered Linen - - - - -	14	4

6

A WOOLLEN DRAPER'S BILL.

Mr. John Davis,

Bought of Thomas Mouk, October 8, 1785.

	S	D
1 Yard of Superfine Cloth - - - - -	17	—
1 Yard of Grey ditto - - - - -	17	6
10 Yards of Superfine Shalloon - - - - -	18	5
7 Yards of Fustian - - - - -	19	3
1 Yard of Alleppine - - - - -	4	6
5½ Yards of Grogram - - - - -	19	3

A MIL-

N^o 7

8

1785.
Feb. 8.Doz
Dean's
Doz
The Sp
The P
The O

BILLS of PARCELS.

25

N^o 7

A MILLENER'S BILL.

Mrs. Mary Falstoke,

Bought of Jane Grey, Feb. 6, 1785.

	S	D
A Black Silk Apron - - - -	17	6
A Fan elegantly mounted - - -	15	—
A Pair of Dresden Ruffles - - -	18	—
4 Silk Handkerchiefs - - - -	17	11
A French Night-cap - - - -	3	4
8 Pair of Kid Gloves - - - -	17	9

8

AN UPHOLSTERER'S BILL.

Mr. John Crook,

1785.

Bought of Thomas Townsend.

Feb. 8. 65 Yards of Red and White Sprig'd Paper	£ 2	8	9
Putting up the same and Paste included	—	11	3
24 Yards of Green Harrateen - - -	2	10	—
30 Yards of Fine Ticking - - - -	3	1	6
A Field Bedstead, Sacking Bottom } and Castors - - - - }	4	12	—
A large Holland Mattress - - -	3	1	4
A small Check ditto - - - -	2	11	0

A BOOKSELLER'S BILL.

Mr. John Bookish,

Bought of Samuel Letter, Oct. 14, 1785.

Dozen of Dean's Practice - - -	£ 1	16	—
Dean's Spelling-Book - - - -	—	1	—
Dozen of Hudson's French Scholar's Guide	1	4	—
The Spectators Complete - - - -	—	16	—
The Practice of Piety - - - -	—	3	—
The Oeconomy of Human Life - - -	—	1	—

Carried over - - £

D

Brought

BILLS of PARCELS.

Brought over	-	-	-	-	£	
A large Bible	-	-	-	-	-	15 ..
Mrs. Rowe's Letters	-	-	-	-	-	6 ..
Cruden's Concordance	-	-	-	-	-	15 ..
London Magazine	-	-	-	-	-	6 ..
Martin's ditto	-	-	-	-	-	6 ..
Gentleman's ditto	-	-	-	-	-	6 ..
Universal ditto	-	-	-	-	-	6 ..
Hudson's English Introduction to the Latin Tongue	-	-	-	-	-	1 ..
Pardon's Dictionary	-	-	-	-	-	6 ..
Hudson's Mathematical Projection of the written Letters of the Alphabet, for the Text and Round Hand; with an Ex- planation	-	-	-	-	-	6 ..
Webb's Tables of Stock and Interest, elegantly bound and gilt	-	-	-	-	-	5 ..

£

10

AN UPHOLSTERER'S BILL.

The Honourable Lady Carie,

Bought of Thomas Townsend, Mar, 1, 1785.

	£	s	d
60 Yards of Green Silk Damask	34	15	0
14 Doz. of Green Silk Binding Lace	4	2	0
Buckram to line the Vallens, Bases, and Paper for Tester	10	0	0
6 Yards of Green Stuff to line the Vallens	9	0	0
A set of Carved Cornices	14	0	0
A Four-post Bedstead, Sacking Bottom and Castors, &c.	3	10	0
Making the Bed and Window Curtains	2	14	0
A large Feather Bed and Bolster, and Fustian Pillows	8	10	0
3 Large Fine Blankets	3	12	0
A Large Linen Quilt	2	12	0
A Large Cotton Counterpane	1	10	0

Suppose Thomas Townsend has received Ten
Moidores, Five Guineas and half. Write
the Receipt on Accompt. See Receipt 3 & 4.

or more Exercise in Addition see the first Bills on Book Debts, Numb. 37, &c.

N^o 1
Mrs10 Ya
11 Ya
9 Ya
6 Ya
4 Ya
3 Ya12
Mlb.
7 of F
9 of F
10 of C
3 of G
4 of M
15 of C13
Mr.1 Doz.
4 Doze
2 Ditto
5 Ditto
1 D^o C
1 D^o CSuppo
Rec
Den

BILLS of PARCELS.

27

N^o II A LINEN DRAPER'S BILL.

Mrs. Wainwright,

Bought of Thomas Withers, Aug. 27, 1785.

		S	D
10 Yards of Check - - - at	1 ..	4	per Yd. £
11 Yards of Yard-wide Check at	1 ..	3	- -
9 Yards of Callico Wrapper at	1 ..	-	- -
6 Yards of Ruffia - - - at	- ..	10	- -
4 Yards of Diaper - - - at	1 ..	4	- -
3 Yards of Dowlas - - - at	1 ..	3	- -

£ 2 .. 10 .. 2

12 A GROCER'S BILL.

Mrs. Craydon,

Bought of Clement Say, Feb. 16, 1785.

lb.		S	D
7 of Fine Bloom Tea - - at	10 ..	-	per lb. £
9 of Finest Bloom - - - at	12 ..	-	- -
10 of Green - - - - - at	7 ..	10	- -
3 of Good Green - - - at	8 ..	-	- -
4 of Hyson - - - - - at	10 ..	-	- -
15 of Good Hyson - - - at	12 ..	-	- -

£ 25 .. - .. 4

13 A HOSIER'S BILL.

Mr. John Hall,

London, Feb. 13, 1785.

Bought of John Nichols.

		£	S
1 Doz. of Mens fine Cotton Hose at	2 ..	8	per Doz. £
4 Dozen of ditto - - - - - at	3 ..	-	-
2 Ditto of d ^o fine Thread Hose - at	3 ..	12	-
5 Ditto of d ^o Thread Hose - - - at	1 ..	16	-
1 D ^o Green Pieces for Breeches - at	4 ..	16	-
1 D ^o of Black - - - - - at	- ..	9	each

£ 40 .. 16 .. -

Suppose you received the Money yourself. Write a Receipt on a separate Piece of Paper in full of all Demands for John Nichols. See Receipt, N^o 26.

D 2

Another

N^o 14

Another.

Mr. John Wilson,

London, April 13, 1785.

Bought of Thomas Hill.

S D

6 Pair of Mens 4 ^d * fine white Thread Hofs	}	at 6 .. — per Pair. £
6 Pair of Mens fine white ditto - -	}	at 5 .. — - -
Pair of Mens fine brown ditto - -	}	at 3 .. — - -
4 Pair of Mens fine Cot- ton ditto - -	}	at 5 .. — - -
Pair of fine Gauze white Silk ditto - -	}	at 12 .. — - -
Pair fine Gauze black ditto - -	}	at 12 .. — - -
4 Fine Cotton Caps	-	at 3 .. — each
2 Pieces of 4 ^d fine black Worsted Breeches	}	at 8 .. 6 per Piece
Piece of fine black Silk Breeches	-	- - 1 .. 4 .. —

* 4^d Signifies 4 Thread.

£ 10 .. 5 .. —

15 A CURRIER'S and LEATHER-CUTTER'S BILL.

Mr. Ray,

Bought of William Barber, May 19, 1785.

		£	S	
3 Doz. of Waxt Skins	- at	5 ..	5 per Doz. £	
4 Doz. of black Skins	- at	3 ..	12 - -	
1 Doz. of strong Legs	- at	4 ..	16 - -	
2 Doz. of fine ditto	- at	3 ..	12 - -	
2 Doz. of Shoulder Legs	at	3 ..	— - -	
12 Doz. of Butt Soles	- at	1 ..	1 - -	
12 Doz. of ditto	- - - at	— ..	16 - -	
12 Doz. of Crap Soles	- at	— ..	11 - -	
12 Doz. of ditto	- - - at	— ..	8 - -	
12 Doz. of ditto	- - - at	— ..	3 - -	

Carried over - - - - - £

BILLS of PARCELS.

29

Brought over - - - - - £

			£	S
2 Cwt. of Insole Leather	at	2 .. 10	per Cwt.	
2 Doz. white Calves Skins	at	— .. 18	per Doz.	
5 Doz. of white Sheep Skins	at	— .. 12	- - -	

Received in Part - - - - - £ 20 .. — .. —

£ 73 .. 7 .. —

Suppose *John Rayer* receives the Balance of this Account. Write the Receipt under the Bill, and also on a separate Piece of Paper. See Receipt 18.

16

A SHOEMAKER'S BILL.

Messrs. *Lane and Lee*,

London, Feb. 19, 1785.

Bought of *Nathaniel Adams*.

			£	S
6 Dozen of Mens stich'd Pumps	at	4 .. 10	per Doz.	
6 Doz. of double Channel	- - at	5 .. 8	-	
6 Doz. of single ditto	- - - at	4 .. 10	-	
6 Doz. of turn'd Pumps	- - - at	3 .. 10	-	
3 Doz. of Boots	- - - - at	12 .. 12	-	
9 Doz. of Womens Silk Shoes	at	6 .. 6	-	
6 Doz. of Callico	- - - - at	3 .. 10	-	
6 Doz. of Lasting	- - - - at	3 .. —	-	
3 Doz. of Leather Pumps	- - at	2 .. 2	-	
8 Doz. of Childs Morocco Pumps	at	1 .. 10	-	
6 Doz. of ditto white Rands	- at	— .. 18	-	
6 Doz. of ditto stich'd Bottoms	at	— .. 14	-	

Suppose Messrs. *Lane and Lee* have paid Mr. *Adams* the above Bill in Notes to the Value of £ 280

What Cash must they receive of him? Ans. £ 11 .. 4 .. —

Also write the Receipt, under the Bill, in full.

See Receipt 1

30

BILLS of PARCELS.

N^o 17

A HABERDASHER'S BILL.

Mrs. *Sarah Hill*,Bought of *Josiah Goddard*, Feb. 11, 1785.

1	Paper of the best Short Whites	-	£	-	..	-	..	5
2	Oz. of Scotch Thread - at 1 .. 6 per Oz.							
A	Black Silk Cardinal double trimmed with	}	2	..	5	..	-	
	Lace							
A	Blue Silk Polonos double trimmed with	}	2	..	5	..	-	
	Lace							
1	Paper of the best Midlins	-	-	..	-	..	6	
7	Yards of broad black Lace at 1 .. 6 per Y ^d .							
			£	5	..	2	..	6½

18

A GROCER'S BILL.

Mrs. *Sarah Lee*,

1785.

Bought of *Thomas Sternold*.

Mar. 3.	½ oz. of Nutmegs at	-	..	7	per oz.	£		
	½ oz. of Mace - at	1	..	2	-	-		
	½ oz. of Cloves - at	1	..	-	-	-		
	2 oz. of whole Spice at	-	..	4	-	-		
	2 oz. of whole Ginger at	-	..	¾	-	-		
	7 lb. of Lisbon Sugar at	-	..	6	per lb.			
			£	-	..	5	..	8

19

A MERCER'S BILL.

Mrs. *Ann Gibson*,Bought of *John Miller*, April 23, 1785.

10½	Yds. of Yorkshire Camblets at	-	..	11	per Y ^d .	£		
13¼	Yds. black Manchester Velvet at	11	..	6	-	-		
17¼	Yards of Thickfæt - - - at	4	..	6	-	-		
10½	Yards of Indian Dimity - at	1	..	6	-	-		
13¼	Yards of Shalloon - - - at	1	..	4	-	-		
17¼	Yards of Persia - - - at	3	..	-	-	-		
			£	17	..	2	..	½

BILLS of PARCELS.

31

N^o 20

AN OILMAN'S BILL

Mr. Gibson,

London, April 3, 1785.

Bought of William King.

lb.		£	S	D	£	S	D
15	of Common Turpentine at	—	..	—	3 per. lb.		
3½	of the Best Stone Blue at	—	..	1..	6	—	—
2	of Capers	—	..	—	10	—	—
	Jar	—	..	—			4
12 lb. 2 oz.	of Poland Starch at	2	..	10	per Cwt.		
5	Sacks of Salt	—	..	—		4	.. 17 .. 6
1	Gallon of Fine Oil	—	..	—		8	.. —
	Bottle	—	..	—		1	.. —
1	Gallon of Barber's Oil	—	..	—		5	.. —
1 lb.	of Anchovies	—	..	—		2	.. —
2 lb.	of Finest Mustard	—	..	—		3	.. —
3 lb.	of Second ditto	—	..	—	8 per lb.		
1	Gallon of Lamp Oil	—	..	—		3	.. —
				£ 6 .. 17 .. 10½			

21

A SEEDMAN'S BILL.

March 4, 1785.

Messrs. Vowels and Townsend,

Bought of Thomas Moore.

G S*

N ^o	Cwt.	Qrs.	lb.
1	3	..	2 .. 7
2	3	..	2 .. 3
3	3	..	2 .. 1
4	3	..	2 .. 10

Cwt.		£	S	D.	£	S	D
14	Neat best Clover Seed at	2	..	—			
5	3 .. — .. 20						
6	3 .. 1 .. 9						
6	2 .. 1 Neat Second ditto at	1	..	10 .. —			
7	3 .. 1 .. 10 Best Trefoil - - at	—	..	12 .. —			
8	3 .. 1 .. 20						
9	3 .. — .. 25						
6	2 .. 17 Neat Second ditto at	—	..	10 .. —			
9	Sacks . - - at	—	..	2 .. 4			
	Charges - - - -				—	..	5 .. —
				£ 44 .. 15 .. 3½			

* This Mark is made on each Sack.

John Lille,

A TOBACCONIST'S BILL.

London, April 30, 1785.

Bought of Joseph Long,

	C.	Qrs.	lb.	£	S	D
1 Bag of Tobacco Dust	-	-	-	Neat 1 ..	5 ..	— per Cwt.
1 Bag of Tobacco Stalk	-	-	-	2 ..	16 ..	-
1 Bag of Tobacco Sands	-	-	-	3 ..	3 ..	6 ..
	C. Qrs.	lb.				
1 Barrel of Scotch Snuff Gr.	4 ..	1 ..	17	Tare 40	—	2 per lb.
1 Barrel of Scotch Snuff	3 ..	1 ..	26	37	—	-
1 Barrel of Scotch Snuff	2 ..	1 ..	25½	29½	—	-

£ 85 .. 13 .. 2

Frederick Maximus, Esq.

London, May 1, 1785.

A N O T H E R.

Bought of George Bourbon,

	C.	Qrs.	lb.	£
1 Barrel of Flashy Cut Tobacco Gr.	1 ..	3 ..	27½	Neat at — ..
1 Barrel of fine square Cut Tobacco	2 ..	1 ..	15½	at — ..
1 Hhd. of large sq. Cut Tobacco	6 ..	2 ..	27	at — ..
1 Barrel of Briggets Cut Tobacco	3 ..	1 ..	21	at — ..
1 Bag of Saffron Cut Spanish	-	-	-	2 .. 1 .. 17 at 4 ..
1 Bag of fine Saffron Cut Spanish	-	-	-	1 .. 3 .. 27 at 4 ..

£ 93 .. 11 .. 9½

Mr. Francis Culloden,

A N O T H E R.

London, May 3, 1785.

Mr. William Knight.

£ 93 .. 11 .. 9½

N^o 24

Mr. Francis Cullogen,

A N O T H E R.

London, May 3, 1785.

Bought of Willoughby Knight.

	Gr.	C. Qrs. lb.	lb.	S.	D.
1 Barrel of Scotch Snuff	-	1 .. 2 .. 15½	Tare 24½	Neat at 1 ..	8 per lb. £
1 Barrel of Rappee Snuff	-	1 .. 2 .. 21½	25½	at 1 ..	3 - -
1 Barrel of Rappee Snuff	-	- .. 3 .. 27	18	at 2 ..	- -
A Chest of Strasbourg Rappee	-	-	-	82 lb. at 3 ..	4 - -
A Box of Spanish	-	- .. 1 .. 19½	6¼	at 3 ..	6 - -
			C. Qrs. lb.		
A Truss of stript leaf Tobacco	-	-	3 .. 1 .. 7	at 1 ..	- -

£ 72 .. 3 .. 10

A N O T H E R. London, April 24. 1785.

25 Jonathan Turnpenny,

Bought of Timothy Tradervell, and Co.

	Gr.	C. Qrs. lb.	lb.	S.	D.
1 Hoghead of best Saffron Cut Tobacco	-	7 .. 3 .. 25	Tare 103	Neat at 1 ..	5 per lb. £
1 Hoghead of fine Saffron Cut Tobacco	-	8 .. 2 .. 17	99	1 ..	1 - -
1 Hoghead of common Saffron Cut Tobacco	-	8 .. 1 .. 9	177	- .. 11½	- -
1 Hoghead of Shag Cut Tobacco	-	9 .. 1 .. 27	123	- .. 11½	- -
1 Barrel of fine Saffron Cut Oroonoko Tobacco	-	2 .. 3 .. 23	41	1 ..	6 - -
1 Barrel of Saffron Cut Tobacco Returns	-	4 .. 1 .. 7	51	- .. 11	- -

£ 226 .. 9 .. 9½ 33

E X E R C I S E.

* * * *Let the Scholar, who is supposed to be the Seller, form the four following Orders into Bills of Parcels.*

N^o 26 Suppose Mr. John Howard, of Coventry, sends an Order for the following Goods. Make the Bill of Parcels, dated Jan. 8, 1785.

S I R,

THIS is to desire you to send me by John Tompson, the Carrier, 1 Piece of Clear Lawn, at £2 .. 5. 11 $\frac{1}{4}$ Yards of Long Lawn, at 3s. per Yd. 4 $\frac{1}{2}$ Yards of Nuns Holland, at 2s. 9d. per Yd. 7 $\frac{1}{2}$ Yards of $\frac{7}{8}$ Irish, at 1s. 3d. per Yd. 3 $\frac{1}{8}$ Yards of Muslin, at 3s. 6d. per Yd. and 17 $\frac{1}{4}$ Yds. of Russia, at 6d. per Yd. Let the above be well packed up, and you shall have the Money by the Return of the Carrier.

I am,

Coventry,
Jan. 2, 1785.

Your humble Servant,
John Howard.

27 Suppose the following Order has been received from Mr. William Howship, of Bristol. Make the Bill of Parcels, dated March 24, 1785.

S I R,

PLEASE to send me by the first Vessel, 4 Doz. of Silk Handkerchiefs, at 45s. per Doz. 37 $\frac{1}{2}$ Yards of $\frac{7}{8}$ Irish, at 1s. 2d. per Yd. 18 Yards of $\frac{3}{4}$ Diaper, at 11d. per Yd. 17 $\frac{1}{4}$ Yards of Yard-wide Irish, at 20d. per Yd. 7 $\frac{3}{4}$ Yards of Dark Chints, at 3s. 8d. per Yd. and 9 $\frac{7}{8}$ Yds. of Clear Lawn, at 4s. 8d. per Yd. As for the Balance of your former Account, you may draw on me when it suits you. I remain,

Your humble Servant,

Bristol,
Mar. 20, 1785.

William Howship.

N^o 28 Suppose an Order has been received from *Thomas Crocket*, of *Chester*, for the following Goods. Make the Bill of Parcels, dated *May 27, 1785*.

S I R,

THE last Goods you sent me did not answer my Expectation, so desire you will send me the following agreeable to the Price, *viz.* 7 *Cwt.* of Turpentine Oil, at 70*s.* per *Cwt.* 8 *Cwt.* of strained Turpentine, at 24*s.* per *Cwt.* 9 *Cwt.* of Burgundy Pitch, at 16*s.* per *Cwt.* 5 *lb.* of Vermillion, at 10*s.* per *lb.* 9 Doz. of Hair Brooms, at 17*s.* per Doz. and 7 Doz. House Brooms, at 20*s.* per Doz. Please to send a Bill of Parcels with the above, to

Your humble Servant,

Chester,
May 20, 1785.

Thomas Crocket.

29 Suppose *Jonathan Deacon* has sent an Order for the following Goods. Make the Bill of Parcels, dated *Dec. 20, 1785*.

S I R,

PLEASE to send me with all convenient Speed, the following Goods, *viz.* 4 Tuns of Vinegar, at £ 8 per Tun. 1 *Cwt.* of Poland Starch, at 30*s.* per *Cwt.* 2 *Cwt.* of Common Starch, at 26*s.* per *Cwt.* 11 *lb.* of Battle Gunpowder, at 18*d.* per *lb.* $\frac{1}{2}$ *Cwt.* of Rosin, at 14*s.* per *Cwt.* and 15 $\frac{1}{2}$ *lb.* of Gum, at 12*d.* per *lb.* As Christmas is near, I hope to see you and your family the first Opportunity.

I am,

Your humble Servant,

Uxbridge.
Dec. 19, 1785.

Jonathan Deacon.

P. S. Please to accept of a Turkey which I have sent by the Bearer.

N^o 30 D I S-

36 DISBURSEMENTS, EXPENCES, &c.

N^o 30 DISBURSEMENTS.

1785.

Oct. 20.	Paid for Horfe Hire - - - -	£	—	..	17	..	—
	for Shoes and Boots - - - -		2	..	19	..	—
	for a Ream of Paper - - - -		—	..	14	..	6
	for a Dozen of Candles - - - -		—	..	7	..	6
	for 3 Yards of Cloth for a }						
	Suit of Cloaths }		2	..	14	..	—
	Taylor's Bill - - - -		7	..	14	..	3
	A Quarter's Rent - - - -		5	..	—	..	—
	Journeymens Wages - - - -		7	..	13	..	—
	for Sundries for House-keeping		1	..	17	..	—
		£					

Suppose I had £ 39 in my Pocket, out of which
I have disbursed as above, What remains
in Hand?

31 DISBURSEMENTS.

I have laid out for Self and Partner each
an equal Share as follows, What must
I charge to my Partner's Accompt?

1785.

		£	S	D
Oct. 21.	Paid the Carpenter building the }			
	Compting-House - - - }	47	..	—
	Paid the Glazier for Work to ditto	3	..	7
	for Paper Hangings and putting }			4
	up the same - - - - }	1	..	13
	the Painter's Bill - - - -	3	..	7
	the Clerk's Salary - - - -	19	..	—
	the Porter for Wages and Sundries	6	..	17
				8
		£		

Answer - - 40 .. 12 .. 6

N^o 32

1785.

June 21.

22.

23.

24.

25.

26.

33

1785.

Jan. 2

N^o 32

A WEEK'S EXPENCES.

1785.

June 21.	Paid for a Bundle of Asparagus	£	2	..	—
	for a Parcel from Hampstead	—	1	..	6
22.	for Cleaning the Parlor Clock	—	7	..	6
	for 1 Dozen of Pigeons	—	4	..	6
23.	Expences at Hendon	—	7	..	6 $\frac{1}{2}$
	Millener's Bill for Sundries	2	17	..	3 $\frac{1}{2}$
24.	for Peas and Beans	—	1	..	3
25.	for Plums, Currants, and } Gooseberries	—	2	..	1 $\frac{1}{2}$
	for a Duck	—	1	..	4
	Betty's Wages due this Day	1	10	..	—
26.	Butcher's Bill	1	13	..	7 $\frac{1}{2}$
	Baker's Bill	—	15	..	11 $\frac{1}{4}$
	for 2 lb. of Chocolate	—	8	..	—
	for an oz. of Coffee	—	—	..	4

33

A WEEK'S EXPENCES.

1785.

		£	s	d
Jan. 23.	Paid for a Bushel of Sand	—	—	4
	for a Dozen lb. of Candles	—	5	6
	Mr. Paynter for a Chaldron of } Coals	1	18	—
	To Mr. Wright for Ribbons, } Gloves and Laces	—	4	6
24.	The Poulterer's last Week's Bill	—	17	6
	The Butcher for 7 $\frac{1}{2}$ Stone of } Beef, at 2s. 8d. per Stone	—	—	—
	for the Carriage of a Hamper } of Wine	—	1	—
	Betty her Quarter's Wages } due Yesterday	1	5	—
25.	for Celery, Endive and Potherbs	—	—	4 $\frac{1}{2}$
	for a Turkey	—	3	9
	Mr. Peat for Minced Pies and } Tarts	—	4	6
	Carried over	£		
				Brought

1785. Brought over - - - -

Jan. 25.	Paid for 3 Chines, weighing $22\frac{3}{4}$ lb.	} £	
	at $4\frac{3}{4}$ d. per lb.		
	Mr. Lee for Flour - - -	- .. 1 ..	$5\frac{1}{2}$
	for Apples and Quinces - -	- .. - ..	10
26.	for sundry Pickles - - -	- .. 5 ..	-
	for a Fillet of Veal, weighing	}	
	$10\frac{3}{4}$ lb. at 5 d. per lb.	}	
	for Parsley, Thyme, Eggs, &c.	- .. - ..	5
	Mr. Peat for baking several Tarts	- .. - ..	7
27.	Mr. Bradley for Butter and Cheese	- .. 14 ..	$10\frac{1}{2}$
	Mr. King for 7 lb. of Hyson	}	
	Tea, at 18 s. per lb. and a	}	
	Sugar Loaf, weight $6\frac{1}{4}$ lb.	}	
	at 10 d. per lb		
	Mr. Grey for French Bread,	}	
	Rolls, and Household Bread	} - .. 17 ..	$6\frac{1}{2}$
	Mr. Stevens the Brewer - -	3 .. 10 ..	-
28.	the Smith for a new Jack-Line	}	
	and Pully - - -	} - .. 3 ..	-
	the Chandler's Bill - - -	- .. 7 ..	3
	for 4 Wild Ducks - - -	- .. 3 ..	4
	for Thread, Worsted and Silk	- .. 2 ..	6
	for Postage of Letters - -	- .. 3 ..	-
	for Milk - - - -	- .. 1 ..	3
	for my Son's Schooling and	}	
	Book's, &c.	} 2 .. 7 ..	9
	for a Silver Tankard - -	10 .. 4 ..	6
	for Linen for Shirts - -	- .. 15 ..	$7\frac{1}{4}$
	my Quarterage to Lowndes'	}	
	Circulating Library	} - .. 10 ..	6
	for 15 Numbers of Smollet's	}	
	History of England	} - .. 7 ..	6
	King's Taxes - - - -	1 .. 16 ..	-
	Watch - - - -	- .. 3 ..	4
	Window Lights - - -	- .. 7 ..	10

N^o 34 Paid my Washerwoman's Bill as under.

January 16, 1785.

				D		
13	Ruffled shirts	- - -	at	4	each	£
14	Plain ditto	- - -	at	3 $\frac{1}{2}$	- -	
13	Stocks	- - -	at	$\frac{1}{2}$	- -	
13	Neckcloths	- - -	at	1	- -	
10	Pair of White Stockings	- - -	at	1	per Pair	
17	Pair of Worsted ditto	- - -	at	1	- -	
10	Shifts	- - -	at	2	each	
16	Pair of Sleeves	- - -	at	1	per Pair	
10	Pair of Sheets	- - -	at	6	- -	
7	Caps	- - -	at	2	each	
12	Pair of Pillow-Cases	- - -	at	3	per Pair	
28	Pieces	- - -	at	$\frac{1}{2}$	each	
7	Napkins	- - -	at	1	- -	
9	Towels	- - -	at	1	- -	
7	Table-Cloths	- - -	at	3	- -	
15	White Aprons	- - -	at	1	- -	
13	Gowns	- - -	at	8	- -	

£ 1 .. 17 .. 7 $\frac{1}{2}$

35 Bought the following Goods at Lady Fanciful's Sale, Nov. 30, 1785.

Lot

1.	4 Sauce-pans, 3 Tin, and 1 Copper Cover	£ — .. 18 .. —
2.	4 Small ditto and a Tea-kettle	— .. 10 .. 6
3.	A Brass Fish-kettle	— .. 9 .. —
48.	3 Fine Jars and 2 Beakers	4 .. 15 .. —
49.	1 Pair of Fine Swan skin Blankets	— .. 15 .. 6
81.	A Lady's Travelling Dressing-Box	4 .. 12 .. —

40 DISBURSEMENTS, EXPENCES, &c.

N^o 36 *Bought the following GOODS at a SALE.*

FIRST DAY'S SALE.

Lot.

3. A Copper Coal-scuttle and a Warming pan ditto	} £ — .. 16 .. —
7. A Japan Bottle Cistern, a Chocolate Pot and Mull, and a Drinking Pot	} — .. 8 .. —
9. A large Boiling Pot and Cover	— .. 14 .. —
11. A Preserving Pan and a small Pot and Cover	} — .. 9 .. —
13. A Stove Grate with Brass Pillars and Border complete	} — .. 19 .. 6
17. A wainscot Oval Flap-table and a Pair of Blankets	} — .. 7 .. 9
19. A Japan Corner Cupboard and a Dressing-table with a Drawer	— .. 14 .. 9
20. A Pier Glass in a carved and painted Frame	3 .. 13 .. 6
21. A Mahogany Elbow Chair on Brass Castors, Linen Case to ditto	1 .. 13 .. —
23. Two Mahogany Pembroke Chairs with Blue Damask Seats	1 .. 19 .. 9
25. An Easy Chair in a Walnut Tree Frame, covered with yellow Mohair and a Serge Case to ditto	2 .. 19 .. 9
27. A Telescope, a Case of Instruments for Drawing, and a Punch-Ladle tip'd with Silver	3 .. 17 .. 4
29. A Mahogany Settee Bedstead, with Blue Worsted Damask Furniture on Castors	2 .. 19 .. 6
32. A Mahogany Tea-board, pierced Border, inlaid with Brass	— .. 10 .. 6
35. A large Pier Glass, the bottom Plate 42 by 24, in an elegant Chinese painted Frame	10 .. 10 .. —
36. A Tournay Carpet, 12ft. by 8ft. 6 inches	4 .. 10 .. —
38. A fine double tuned Harpsichord, by Bartholomew Zophe	5 .. 15 .. —
40. A Time-piece in a brass and gilt Frame	2 .. 10 .. —

Carried over

Lot.

43. A
47. A

49. T
58. A
62. A

63. A
67. T
70. T

73. T
79. A
90. S
92. S

98.
109.
113.

120.
129.

14.
14.

15.

2.

2.

3.

DISBURSEMENTS, EXPENCES, &c. 41

Lot.	Brought over	£	s	d
43. A curious Comode finely painted	- -	10	..	10 .. —
47. An Indian Dressing-table, and Set of } Indian Dressing-boxes	- - }	2	..	10 .. —
49. Two Pieces of Shell-Work	- -	1	..	1 .. —
58. A Pair of fine large Blankets	- -	—	..	12 .. —
62. A Japan Chest of Drawers, and a small } Picture	- - }	—	..	19 .. —
63. A small Mahogany Claw-Table	- -	—	..	19 .. —
67. Two Bedside Carpets	- -	—	..	12 .. —
70. Three Deal Boxes, a Washing-tub and } Cloths Horse	- - }	—	..	6 .. —
73. Three small Stew-pans and Covers	- -	—	..	5 .. —
79. A Turkey-carpet 10ft. by 9ft. 6 inches	- -	3	..	13 .. —
90. Six Beech Chairs with Leather Seats	- -	—	..	9 .. —
92. Six Mahogany Fan-back Chairs with } Matted Seats	- - }	1	..	19 .. —
98. A Japan Plate-warmer and a Cruet-stand	- -	—	..	10 .. —
109. A large Jack, Pullies and Weights, &c.	- -	1	..	10 .. —
113. A folding Camp-bedstead with Green } Furniture	- - }	2	..	10 .. —
120. A complete Set of China	- -	5	..	5 .. —
129. Three pair of Blue Worsted Damask } Window-curtains, with Laths, Lines and Tassels complete	- - }	1	..	16 .. —
140. A small oblong Mahogany Dining-table	- -	1	..	13 .. 5
148. A brilliant Diamond Ring	- -	20	..	— .. —

SECOND DAY'S SALE.

15. A Repeating Watch by <i>Parkes</i> , 2 Gold } Cases finely chased, and 2 Shagreen Cases to ditto studded with Gold	29	..	—	..	—
27. Two Mahogany Trays	—	..	6	..	—
29. A four-post Bedstead, Mahogany Posts, } Blue Worsted Damask Furniture	5	..	—	..	—
34. An Eight-day Clock, curiously inlaid } with Brass and Tortoiseshell, finely gilt, <i>Rimbault</i>	8	..	—	..	—

Carried over

£

42 DISBURSEMENTS, EXPENCES, &c.

	£	s	d
37. A Dressing-glass, a Stool, a Candlestick, a Stove-grate and a Pair of Bellows	—	.. 16	.. —
48. A pair of Harrateen Curtains and a Swing Dressing-glass	—	.. 18	.. —
52. Four Pewter Dishes and three Plates	—	.. 12	.. 6
57. A Goose Feather-bed, Bolster, Pillow, and two Blankets	4	.. —	.. —
59. A Bell-metal Mortar, an Iron Pestle and a small Stew-pan	—	.. 15	.. —
61. A Cruet-frame with Cut-glass Castors and Silver Tops	—	.. 14	.. —
93. A very fine Crane-necked Town-Chariot exceeding light and easy, richly gilt and painted, hung on Steel Springs, with a pair of genteel Harness	60	.. —	.. —
7. A new Table with Chinese Rails and a Bead round inlaid with Brass	1	.. 19	.. —
68. Two blue and white Check Festoon Window Curtains, with Laths, Lines and Tassels, complete	2	.. —	.. —
71. A Cabinet of rare old Japan, on a rich carved and gilt Frame	16	.. —	.. —
79. A Persian Carpet, 12 ft. long	5	.. 19	.. —
83. Two Mahogany Compass Lanthorns, with Brass Stands, Sockets and Shades, a Chimney-glass Frame and two End glasses in ditto	2	.. —	.. —
92. A Dressing chair in a Walnut-tree Frame with yellow Mohair	—	.. 17	.. —
104. A Tapestry Fire-screen	3	.. 3	.. —

Suppose I have paid 2s. 6d. in the £ Earnest
What remains to be paid? Answer 213 .. 17 .. 2½

BILLS

BILLS on BOOK-DEBTS,

N^o 37

A BUTCHER'S BILL.

Mrs. Cole, Dr.

To Abraham Day.

	1785.		S.	D.
Aug.	7.	For a Shoulder of Lamb - - -	1	10
	10.	a Pig - - -	4	6
	12.	a Knuckle of Veal - - -	2	7
		a Neat's Tongue - - -	2	6
		a Leg of Lamb - - -	2	6
		a Bullock's Kidney and Sweet-bread - - -	—	10

38

A BLACKSMITH'S BILL.

Mrs. Mary Murry, Dr.

To Nathaniel Vowels.

	1785.		S.	D.
Mar.	24.	For a Casement with Hooks, and hanging } the same in Garret - - - }	5	—
		a New Stay-hook for ditto - - -	—	6
April	5.	a New Cockspur. a new Flap, and } mending a Casement - - - }	1	3
June	29.	a New Eye, and one Corner to a } Casement, two new Hooks, and } hanging the same - - - }	1	6
Dec.	19.	a New Swan's Neck to a Door - - -	—	6

N^o 39

Mr. John Evans, Dr.

To James Cordwainer.

1785.				S.	D.
Jan.	9.	For 1 Pair of Womens Callimanco	-	4	.. 3
Feb.	17.	1 Pair of Womens Leather Shoes	-	3	.. 6
Mar.	18.	1 Pair of Mens Shoes	- - -	5	.. 6
Apr.	7.	2 Pair of Ditto	- - -	11	.. -
	18.	1 Pair of Womens Callimanco	-	4	.. 6
June.	1.	1 Pair of Boots	- -	18	.. -

Mr. Menway, Dr.

To John Austin.

1785.				S.	D.
Feb.	22.	For taking down some Gally Tiles in Chamber-Chimney for the Masons, and clearing away the Rubbish	}	1	.. -
Mar.	4.	For mending the Tyling on House, &c. Plaistering the Chimney after the Masons, &c.			
		10 Plain, 11 Ridge and Pantile, 6 Bricks, 6 Hods of Lime and Hair	}	6	.. 9
		3 Hods of Mortar, 1½ Day, Stockley and Jones - - - - -		8	.. 6
Apr.	7.	For Mending the Tyling and Cleaning the Gutter.			
		12 Plain, 11 Pan, 3 Ridge Tiles, 3 Hods of Lime and Hair	}	4	.. 5
		¾ Day Stockley and Labourer		3	.. 6
	14.	For mending the Tyling on the Shed, and blacking 3 Chimnies	}	2	.. -
		1 Hod of Lime and Hair, fine Stuff, Size and Black - - - -		2	.. 9

BILLS on BOOK-DEBTS,

45

N^o 41

A CHANDLER'S BILL.

Mrs. Necessity, Dr.

To Jane Johnson.

1785.

			S	D
Jan.	4.	For 1 lb. of Candles	—	7 $\frac{1}{2}$
		Matches	—	$\frac{1}{2}$
	5.	1 Peck of Coals	—	3 $\frac{1}{2}$
		1 lb. of Butter	—	7 $\frac{1}{2}$
		a Birch Broom	—	1 $\frac{1}{2}$
	6.	3 Rolls	—	1 $\frac{1}{2}$
		1 $\frac{1}{2}$ lb. of Soap	—	7 $\frac{1}{2}$
		$\frac{1}{2}$ lb. of Poland Starch	—	3
		Powder Blue	—	1
	7.	$\frac{1}{2}$ Pint of White Wine Vinegar	—	1 $\frac{1}{2}$
		$\frac{1}{2}$ lb. of Cheshire Cheese	—	2 $\frac{1}{4}$
		1 Mop	—	9
	9.	Sand	—	2
		1 oz. of Coffee	—	4
		1 oz. of Green Tea	—	4 $\frac{1}{2}$
	11.	$\frac{1}{2}$ lb. of Sugar	—	2 $\frac{1}{4}$
		Eggs	—	2
		Pepper	—	1

42

A FRUITERER'S BILL.

Mrs. Vintner, Dr.

To John Townsend.

1785.

			S	D
Jan.	5.	For a Bundle of Brocoli	—	7 $\frac{1}{2}$
		a Bundle of Asparagus	2	6
Feb.	7.	a Bunch of Cabbage Sprouts	—	2 $\frac{1}{2}$
		a Bunch of Coleworts	—	1 $\frac{1}{4}$
Mar.	1.	3 Cabbages	—	4 $\frac{1}{2}$
		4 Savoy	—	6 $\frac{1}{2}$
Apr.	27.	a Bundle of Red Beets	—	8 $\frac{1}{2}$
		a Bundle of White Beets	—	8
		a Bunch of Carrots	—	2 $\frac{1}{2}$
May	8.	7 lb. of Potatoes	—	4 $\frac{1}{2}$
		2 Bunches of Horse-Raddish	—	10 $\frac{1}{2}$
		3 Ropes of Onions	3	6

N^o 41

46

BILLS on BOOK-DEBTS.

N^o 43

A BAKER'S BILL.

Mrs. Johnson, Dr.

To James Baker.

			S	D
1785.				
Jan. 2	For a Quartern loaf	- -	— ..	6 $\frac{1}{4}$
	Rolls	- -	— ..	1 $\frac{1}{2}$
7.	a Halfpeck Loaf	- -	1 ..	1 $\frac{1}{2}$
8.	Baking	- -	— ..	1
11.	a Peck Loaf	- -	2 ..	3
	Rolls	- -	— ..	1
23.	a Quartern Loaf	- -	— ..	6 $\frac{1}{4}$
	Bran	- -	— ..	1
	Pollard	- -	— ..	2
Feb. 9.	a Halfpeck Loaf	- -	1 ..	4
	Rolls	- -	— ..	3
	Baking	- -	— ..	1
12.	drying a Ham	- -	1 ..	—
	a Quartern Loaf	- -	— ..	8

44

A FRUITERER'S BILL.

Mrs Mary Green, Dr.

To Francis Gardener.

			S	D
1785.				
May 6.	For a Bundle of Parsnips	- -	—	3 $\frac{1}{2}$
	5 Bunches of Turneps	- -	— ..	5
	a Bunch of Leeks	- -	— ..	1 $\frac{1}{4}$
	Thyme, Sage, Parsley, Celery, } Endive, and Winter Savory, }	- -	1 ..	7 $\frac{1}{2}$
June 19.	3 Bushels of Beans	- -	6 ..	4
	7 Colliflowers	- -	1 ..	5 $\frac{1}{2}$
	5 Bushels of Peas	- -	8 ..	8
Sept. 14.	Artichokes	- -	— ..	9
Nov. 12.	7 Bunches of Turneps	- -	— ..	8 $\frac{3}{4}$
	17 Colliflowers	- -	3 ..	6 $\frac{1}{2}$
Dec. 2.	5 Bunches of Horse Raddish	- -	1 ..	3

N^o 451785.
June 1

July 6

1785.
Jan. 1

Feb.

Mar.

Apr.

May

June

47

Jan.

F

BILLS on BOOK-DEBTS.

47

N^o 45

A FRUITERER'S BILL.

Mrs. Fuller, Dr.

To James Wildman.

1785.			S	D
June 1	For	2 Pottles of Strawberries	1	2
		1 Peck of Genetin Apples	2	3
		1 Bushel of Pears	4	6
		1 Sieve of Currants	4	—
		9 Apricots	—	6
July 6		1 Pine Apple	3	6
		3 Quarts of Plums	—	9
		1 lb. of Grapes	—	8
		1 Doz. of Peaches	2	—
		1 Ditto of Apricots	—	8
		1 Sieve of Gooseberries	3	9
		2 lb. of Filberds	1	6

Another.

Mrs. Field, Dr.

To James Wildman.

1785.			S	D
Jan. 11.	For	1 Dozen of China Oranges	1	—
		2 Bushels of Apples	6	2
Feb. 2.		4 Ditto of Pears	17	4
		3 Ditto of Nonpareils	18	6
Mar. 7.		1 Ditto of Pearmains	4	5
		7 Pecks of Russet Pippins	3	3
Apr. 1.		4 Ditto of Bon-chretien Pears	9	9
		8 Pottles of Raspberries	4	—
May 4.		5 Pounds of Cherries	3	—
		1 Pottle of Strawberries	—	7
June 5.		7 Ditto of Raspberries	3	6
		2 Pounds of Cherries	—	8

47

A GLAZIER'S BILL.

Mr. Landlady, Dr.

To John Glasf.

1785.			S	D
Jan. 1.	For	9 Sash Squares of Crown in the Hall	15	10
		17 Ditto in the Kitchen	5	8
		39 Quarries in Cellars	3	3
9.		Cleaning 45 large Windows	15	—
10.		Soddering several Tin Utensils	—	7
14.		13 Casements pin'd	3	3
17.		4 Quarries in the Pantry	—	4
Feb. 5.		4 Squares in the Stable	—	4
		3 Quarries in the Garret	—	6

48

BILLS on BOOK-DEBTS.

N^o 48

A WINE MERCHANT'S BILL.

Mrs. Wagstaff, Dr.

To Henry Hill.

1785.			£	s	D
July 3.	For 1.	Gallon of Madeira	—	.. 10	.. —
Aug. 21.	1	Gallon of Canary	—	.. 10	.. —
Sept. 3.	1½	Gallon of Tent	—	.. 15	.. —
Oct. 7.	1	Gallon of old Mountain	—	.. 6	.. —
Nov. 17.	½	Hogshead of Old Mountain	1	.. —	.. —
Dec. 24.	½	Hhd. of very Old Mountain	10	.. —	.. —

49

A COAL MERCHANT'S BILL.

Mr. Baker, Dr.

To Richard Cowes.

1785.			£	s	D
Jan. 4.	For 1	Chaldron of Coals	1	.. 19	.. —
May 11.	1	Ditto	1	.. 19	.. —
May 17.	1	D ^o	1	.. 19	.. —
July 26.	1	D ^o	1	.. 18	.. —
Sept. 1.	1	D ^o	1	.. 17	.. —
Nov. 24.	1	D ^o	1	.. 19	.. —

50

AN OILMAN'S BILL.

William Barber, Dr.

To Nathaniel Stevens.

1785.			£	s	D
July 7.	For 2	Cwt. of Turpentine Oil	7	.. —	.. —
Aug. 14.	1	Cwt. of Salt Petre	6	.. —	.. —
Sept. 8.	7	lb. of Gunpowder	—	.. 17	.. —
Oct. 1.	1	Cwt. of Roach Allum	1	.. 4	.. —
Nov. 23.	2	Cwt. of Brimstone	2	.. 8	.. —
Dec. 17.	3	Cwt. of Pearl Ashes	3	.. 12	.. —

N^o 51N^o 51

Thomas

1785.

Aug. 22.

23.

24.

Oct. 2

Dec.

52

1
Oct.

BILLS on BOOK-DEBTS.

49

N^o 51

A BRICKLAYER'S BILL.

Thomas Wolfey, Esq; Dr.

		£	s	d
1785.	To Peter Langford.			
Aug. 22.	For taking out and working up a Window,			
23.	mending the Walls of the House, ren-			
24.	dering the Walls, and mending the			
	Tyling on Out Houses, &c.			
	400 Grey Bricks, 49 Plain, 4 Pan, } 1			
	and 12 Ridge Tiles }	—	..	16 .. —
	9 Barrows of Mortar, 4 Barrows }			
	of Lime and Hair }	—	..	15 .. —
	Self $\frac{1}{2}$ Day, Hewstead 2 Days; Bailey }			
	$2\frac{1}{2}$ Days, Hoare $2\frac{1}{4}$ Days, Coles }	1	..	2 .. —
	and Jones 1 Day }			
31.	For working up some Brick Work for the			
	Stands in Cellar, &c.			
	36 Bricks, $3\frac{1}{2}$ Hods of Mortar, $\frac{1}{2}$ Day }			
	Bricklayer and Labourer }	—	..	5 .. 1
Oct. 21.	For pointing round the Windows of Back			
	Front, and mending some Plastering			
	in the Garret, &c.			
	1 Brick, 1 Hod of Mortar, 1 Hod }			
	of Lime and Hair, $\frac{1}{2}$ Day Brick-			
	layer and Labourer }	—	..	3 .. 7
Dec. 14.	For making good the Paving in Stable and			
15.	repairing the Tyling and other Work.			
16.	50 Plain, 50 Pan and Ridge Tiles, }			
	100 Clinkers }	—	..	10 .. 9
	4 Barrows of Lime and Hair, $1\frac{1}{2}$ }			
	Barrow of Mortar }	—	..	7 .. 6
	4 Days, Wingfield and Hop	—	..	18 .. 8

52

AN OILMAN'S BILL.

Mr. Thompson Dr.

		£	s	d
1785.	To Egbert King.			
Oct. 7.	For 1 Barrel of Anchovies	2	..	—
9.	2 lb. of fine small Capers	—	..	3 .. —
	3 Gallons of Genoa Oil	—	..	10 .. 6
17.	5 Gallons of Neat's-foot Oil	—	..	18 .. 4
	Carried over	£		

F

			£	s	D
	Brought over	-	..	..	
Oct. 17.	For $\frac{1}{2}$ lb. of Vermicelli	-	..	..	5
	3 lb. of Morels	-	1	1	—
	7 lb. of Soap	-	..	2	$7\frac{1}{2}$
	$\frac{1}{2}$ lb. of Mustard	-	..	..	$7\frac{1}{2}$
Nov. 8.	$1\frac{1}{2}$ lb. of Sal Prunello	-	..	1	9
	1 Dozen of Dairy Brushes	-	..	2	6
29.	$2\frac{1}{2}$ Dozen of Pound Mops	-	1	..	—
	7 lb. of fine Drop Indigo	-	..	14	—
	1 Cwt. of Rosin	-	..	7	—
Dec. 19.	5 lb. of Black Lead Powder	-	..	4	2
	3 Cwt. of White Lead Dry	-	4	10	—
20.	2 Cwt. of Pitch	-	1	4	—

N^o 53 A BUTCHER'S BILL.

Mr. John Fisher, Dr.

			To Thomas Darby.			
			D	£	s	D
1785.						
Jan. 18.	For a Neck of Lamb	-	..	1	2	
22.	Marrow Bones	-	..	1	3	
Feb. 17.	a Breast of Veal wt. 8lb. at $4\frac{1}{4}$ per lb.	-	..	..	..	
18.	a Loin of Pork 8 at $4\frac{1}{4}$	-	..	..	..	
Mar. 24.	a Rump of Beef 18 at $4\frac{1}{4}$	-	..	..	..	
Apr. 19.	a Quarter of Lamb	-	..	4	6	
			£	..	19	$3\frac{1}{2}$

A GROCER'S BILL.

Madam Green, Dr.

			To Jonas Morlee.			
			S	D	£	
1785.	lb.					
July. 20.	For 2 of good Hyson Tea at 12 .. — per lb.	-	..	..	..	
Aug. 14.	3 of Hyson - at 10 .. —	-	..	..	..	
Sept. 28.	4 of good Green - at 8 .. —	-	..	..	..	
Oct. 26.	5 of Green - at 7 .. 10	-	..	..	..	
Nov. 27.	6 of finest Bloom - at 12 .. —	-	..	..	..	
Dec. 31.	7 of fine Bloom - at 10 .. —	-	..	..	..	
			£	13	7	2

N^o 551785.
Aug. 8.
9.10.
11.

56

178
Jan.

Feb.

57

Ma

Ap
M

BILLS on BOOK-DEBTS.

51

N^o 55

A BUTCHER'S BILL.

Mrs. Jane Crook, Dr.

To John Leghorn.

1785.		lb.	D
Aug. 8.	For Mutton Chops wt. 2	at 4 $\frac{1}{2}$ per lb.	£
9.	a Leg of Mutton	6 at 4 $\frac{1}{4}$	-
	Rump Steaks - -	2 at 6	-
10.	a Shoulder of Mutton	7 at 4 $\frac{3}{4}$	-
11.	a Leg of Pork -	9 at 4	-
	Veal Cutlets -	5 at 5	-

£ — .. 11 .. 8 $\frac{7}{8}$

56

Another.

Mrs. Cole, Dr.

To Abraham Day.

1785.		lb.	D
Jan. 7.	For a Breast of Mutton wt. 6	at 2 $\frac{1}{2}$ per lb.	£
8.	a Spring of Pork -	8 at 3 $\frac{1}{4}$	-
12.	a Haunch Bone of Beef	12 at 3 $\frac{3}{4}$	-
17.	Pork Griskins - -	3 at 5 $\frac{1}{2}$	-
Feb. 19.	a Calf's Head - - -	- - -	- .. 2 .. 11
21.	an Ox Cheek - - -	- - -	- .. — .. 10

£ 12 .. 9

57

A WINE MERCHANT'S BILL.

Mrs. Mary Murry, Dr.

To Nathaniel Vowels.

1785.		S	D
Mar. 7.	For 27 Gallons of Old } Mountain	at 6 .. —	per Gall.
19.	14 D ^o of very old D ^o	at 6 ..	8
Apr. 15.	37 D ^o of Red Port -	at 6 ..	—
May 8.	13 D ^o of Cherry -	at 6 ..	—
	19 D ^o of White Port	at 6 ..	—
	43 D ^o of White Lisbon	at 6 ..	—

£ 46 .. 7 .. 4

F 2

N^o 58

N^o 58

A BRICKLAYER'S BILL.

Thomas Williams, Esq; Dr.

To James Clapham.

1785.
Feb.For working up a Stove in the Green-House,
Paving and Stoccoing the same, &c. viz.

130 Feet of Cube-work	at	1 .. — per ft.
60 Feet of Plain-tile Covering	at	— .. 2
30 Feet of Foot-tile Paving	at	— .. 6
9 Yards of Stoco	at	1 .. — per yd.

£ 8 .. 4 .. —

59

A GROCER'S BILL.

Mrs Graham, Dr

To John Eastman.

1785.	lb.			s	D
May 17.	For $\frac{1}{4}$	of finest Bloom	at	12 .. —	per lb.
19.	$\frac{1}{2}$	of good Green	at	8 .. —	-
June 21.	$\frac{3}{4}$	of fine Bloom	at	10 .. —	-
July 12.	$\frac{1}{2}$	of good Souchong	at	8 .. —	-
13.	$\frac{3}{4}$	of Souchong	at	7 .. —	-
Aug. 2.	$\frac{3}{4}$	of good Congou	at	6 .. —	-

£ 1 .. 8 .. 3

60

A COAL MERCHANT'S BILL.

Mr. Howe, Dr.

To John Hill.

1785.				£	s
Apr. 14.	For 4	Sacks of Coals	at	1 .. 10	per Chald.
May 17.	2	Chaldrons of D ^o	at	1 .. 18	-
23.	3	Sacks of D ^o	at	1 .. 18	-
June 7.	7	Sacks of D ^o	at	1 .. 17	-
July 13.	4	Sacks of D ^o	at	1 .. 16	-
Aug. 5.	5	Sacks of D ^o	at	1 .. 16	-

£ 7 .. 7 .. 1

N^o 61N^o 61

Jan.

Feb.

62

178

Jan.

Feb.

Mar.

Apr.

May

June

63

Au

Se

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N^o 61

A BUTCHER'S BILL.

Mrs. Mitchel, Dr.

To Isaac Preston.

Clapham.

Jan.	12.	For a Leg of Veal	wt. 19 $\frac{1}{2}$	at 4 $\frac{1}{4}$ per lb.	£
	17.	a Shoulder of Mutton	7 $\frac{1}{2}$	at 4 $\frac{1}{2}$	-
	20.	a Spare rib of Pork	10 $\frac{1}{2}$	at 4 $\frac{3}{4}$	-
Feb.	4.	a Loin of Mutton	8 $\frac{1}{4}$	at 4 $\frac{1}{2}$	-
	6.	Ribs of Beef - -	16 $\frac{1}{2}$	at 4 $\frac{3}{4}$	-
	11.	a Neck of Mutton	7 $\frac{3}{4}$	at 3 $\frac{3}{4}$	-

£ 1 .. 5 .. 11 $\frac{1}{4}$

62

A LINEN DRAPER'S BILL.

Mrs. Copsey, Dr.

To Michael Paymaster.

1785.

S D

Jan.	15.	For 8 $\frac{1}{2}$ Yds. flower'd Linen	at 4 .. 6 per Yd.
Feb.	13.	27 $\frac{3}{4}$ d ^o of Muslin -	at 16 .. —
Mar.	21.	23 $\frac{1}{4}$ d ^o of Diaper -	at 1 .. 4
Apr.	16.	17 $\frac{1}{2}$ d ^o of Dowlas -	at 1 .. 3
May	22.	13 $\frac{1}{2}$ Ells of Holland	at 5 .. — per Ell
June	19.	11 $\frac{1}{4}$ Yards of Irish	at 3 .. — per Yd.

£ 31 .. 18 .. — $\frac{1}{4}$

63

A BUTCHER'S BILL.

Mrs. Mary Page, Dr.

To Samuel Clarke.

1785.

lb. D

Aug.	12.	For a Fore Quarter of Pork	12	at 4 $\frac{1}{2}$ per lb.
		a Saddle of Mutton	12	at 4 $\frac{1}{2}$
Sept.	17.	a Buttock of Beef -	21 $\frac{1}{4}$	at 3
		a Fillet of Veal -	10 $\frac{1}{4}$	at 4 $\frac{1}{2}$
Oct.	21.	a Surloin of Beef -	31 $\frac{1}{2}$	at 4 $\frac{1}{2}$
		Beef Steaks - -	3 $\frac{1}{2}$	at 4

£ 1 .. 9 .. 11 $\frac{1}{4}$

F 3

N^o 64

54

N^o 64

BILLS on BOOK-DEBTS.

A MERCER'S BILL.

Mr. Henry House, Dr.

To Charles Sayer and Son.

				S	D
1785.	Jan. 1.	For 17 $\frac{1}{4}$ Yards of Fustian	- at	3 ..	3 per Yd.
	Feb. 11.	13 $\frac{1}{2}$ d ^o of Grogram	- at	3 ..	6
	Mar. 12.	29 $\frac{3}{4}$ d ^o of Forest Cloth	at	6 ..	—
	Apr. 12.	59 $\frac{1}{2}$ d ^o Serge du Soy	at	5 ..	6
	May 14.	75 $\frac{3}{4}$ d ^o of German Serge	at	4 ..	6
	June 17.	98 $\frac{1}{4}$ d ^o of Superfine Cloth	at	17 ..	—

 £ 131 .. — .. 2 $\frac{1}{4}$

65

A GLAZIER'S BILL.

Mr. James Slater, Dr.

To William House.

				D	£	S	D
1785.	Jan.	For 199 $\frac{1}{2}$ Feet of repaired,	}	at 2 per ft.			
		banded, cemented,					
		and putty'd in Garden					
		16 $\frac{1}{2}$ Feet of repaired,	}	at 2 -			
		cemented and putty'd in Garden					
Feb.		66 $\frac{1}{4}$ Feet, new leaded,	}	at 4 -			
		cemented and putty'd in Garden					
		Lights - - -					
		59 Squares of Castle,	}	at 5 each			
		in ditto					
		1 Hand glafs repaired	}			..	6
		ed and cemented					
Mar.		5 Squares of Castle,	}	at 2 -			
		in ditto - -					

 £ 4 .. 4 .. —

66

A BLACKSMITH'S BILL.

Mr. Wilson, Dr.

To Joseph Woodford.

				£	S	D
1785.	Mar. 2.	For mending a Rake	- - - -	— ..	— ..	3
		a new Spit	- - - -	— ..	3 ..	6

Carried over - -

£

1785.

Apr. 4th
5th

15.

May 10th

Aug. 28.

Sept. 3.

Nov. 14.

16

Received

N^o 67

178

Jan. 8

Feb.

68

May

Jun

BILLS on BOOK-DEBTS. 55

			£	S	D
1785.	Brought over				
Apr. 4.	For taking down the Sign and Iron		—	1	6
5.	a Jack, with Weight, Line, Pul-	}	2	7	—
	lies, 4 Stubs, Keys and fixing				
15.	a new Window-pin and Key		—	—	9
May 10.	a new Water-bar for a Casement		—	1	3
Aug. 28.	mending a Box-lock		—	—	4
Sept. 3.	a Cast Back wt. 15lb. at 1½ per lb.				
Nov. 14.	a new Bar for	}	3½	at	4
	the Copper				
16.	mending a Box-Iron		—	—	4

Received 2C. 1qr. 14lb. of old Iron at 7s. per C.

Balance £ 2 .. 1 .. 4

Nº 67 A CORN-CHANDLER'S BILL.

Mr. Francis Frederiek, Dr.

To Peter Goodwyn.

			£	S	D
1785.					
Jan. 8.	For 3 Quarters Wheat	at	2	10	— per Qr.
11.	9 Bushels Barley	at	1	7	—
	1 Quarter Oats	at	—	2	6¼ per B.
13.	19 Bushels Beans	at	1	3	— per Qr.
27.	17 lb. of Hops	at	2	—	— per Cwt.
Feb. 1.	5 Loads of Hay	at	2	14	— per Load.

£ 26 .. 11 .. 2½

68 A PAINTER'S BILL.

Mr. James Landlord, Dr.

To Joseph Daub.

1785.					
May	For Painting the Front Parlor		£		
	39½ Yards of D° at 8d. per Yard				
June	For Painting the Green-House, Alcove,	}			
	Pedestal in Garden under the Sun-				
	Dial, and the Seats in Garden, &c.				
	461½ Yards - - at 6d. per Yard				

£ 12 .. 17 .. 2½

N^o 69 A CARPENTER'S BILL.

James Newman, Esq; Dr.

1785.	Squares Feet	To Elson Garraway.	£	S	D
Jan.	For 37 .. 14 of Flooring	at	5 ..	— ..	— per Sq
	376 $\frac{3}{4}$ Yds. of Wain-	at	— ..	10 ..	— per Yd.
	scoting				
	1737 Feet of Cornice	at	— ..	1 ..	6 per Ft.
Feb.	18sq. 15ft. Flooring	at	3 ..	10 ..	— per Sq.
	87 $\frac{7}{8}$ Yds. of Wain-	at	— ..	5 ..	— per Yd.
	scoting				
	179 Feet of Cornice	at	— ..	2 ..	6 per Ft.
			£	612 ..	1 .. 11 $\frac{1}{2}$

70

A GOLDSMITH'S BILL.

Mr. Daniel Hett, Dr.

1785.		To John Courtbould.			
		oz.	dwt.	S	D
Oct. 14.	For a Silver Punch Bowl wt	21 .. 11	at	6 ..	4 per oz.
18.	a Punch Ladle - - -	— .. 18	at	6 ..	2
Nov. 10.	a Silver Tankard - - -	12 .. 2	at	6 ..	4
Dec. 4.	a Pair of Chas'd Sauce- boats	32 .. 4	at	7 ..	6
14.	5 Cruet Tops - - -				
17.	a Saucepan	29 .. 19	at	9 ..	4
		£ 33 .. 16 .. 2½			

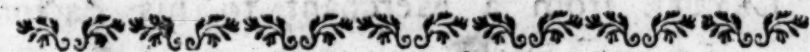
71

A MERCER'S BILL.

Mrs. Hill, Dr.

1785.	Yds.	To Jonas Early and Co.	S	D
Jan. 14.	For 7 $\frac{1}{8}$ of Norwich'd Crape	at	1 ..	4 per Yd.
	11 $\frac{3}{8}$ of Callimanco -	at	1 ..	6
17.	13 $\frac{5}{8}$ of Plad - - -	at	2 ..	8
Feb. 18.	17 $\frac{1}{8}$ of Bombazine -	at	2 ..	6
	21 $\frac{5}{8}$ of Stuff Damask	at	1 ..	6
	11 $\frac{7}{8}$ of Yard-wide Stuff	at	— ..	11
			£	7 .. 10 .. 10 $\frac{7}{8}$

COMMER.



COMMERCIAL
CORRESPONDENCE.

A LETTER of Advice, with a BILL, to a Factor.

Liverpool, March 12, 1785.

Mt. Thomas Smith,

YOUR's of the 18th past received with the inclosed
Accompt, the Balance whereof amounts to more
than expected. This Day have shipped you, by the *Charming
Sally*, of *Bristol*, *John James*, Master, 18 Bales of Goods
against the Fair, and have taken this Opportunity to enclose
you a Bill on Self, for my Balance, for which, on Sales of
said Consignment, be pleased to credit

To Mr. Thomas Smith,
Bristol.

Your Friend and Servant,

Thomas Leman.

Liverpool, Mar. 12, 1785.

£ 150 .. 12 .. —

The Bill.

At your Fair in *July* next, pay this my only
Bill of Exchange to yourself, One hundred Fifty
Pounds Twelve Shillings, out of the Proceed of
Goods, this Day consigned you for my Accompt,
in the *Charming Sally*, of *Bristol*, as per Advice
from

To Mr. Thomas Smith,
Bristol.

Your Friend,

Thomas Leman.

A LETTER from a Merchant to his Factor.

Mr. William Charlton,

Sir,

YOUR's of the 11th Current I received, and am glad to understand you will recover good Part of your Loss you were likely to sustain from the Failure of Messrs. *Lee and Mayne*. My Account of Sales inclosed I have examined, and am satisfied with the Net Proceed, and your Management therein. With Conveyance please to buy 18 Hhds of White Biscuit, and 50 Barrels of Beef, and send *per* first Vessel to *Antigua*, consigned to Mr. *James Neal*, for my Account: Pray engage your Victualer to get the Beef carefully salted and barrelled, considering the Climate to which it is sent.

London Jan. 19,

I am, Sir,

1785.

Your Friend and Servant,

John Race.

ANSWER from the Factor to his Employer.

Mr. John Race,

Sir,

INClosed are the Invoice and Bill of Lading of 50 Barrels of Beef, and 18 Hhds of White Biscuit, bought and consigned by your Order to Mr. *James Neal*, at *Antigua*, which being well casked, I hope will prove well and arrive to a good Market. An Opportunity presents of drawing upon you for the Value, payable at Twenty-one Days Sight, to *Simon Jones*, Merchant in *London*, which I must intreat you to honour, and hope in a very short Time to answer your Expectations, as to my Balance depending: In the mean Time as Occasion offers, let me have the Honour of your Commands, who am,

Sir,

Dublin, Mar. 7,

1785.

Your obliged humble Servant,

William Charlton.

In

Invoice of
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at 16s.
To 18 H
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In Dublin, March 5, 1785.

Invoice of 50 Barrels of Beef, and 18 Hhds of White Biscuit, shipped by me *William Charlton* on board the *Flower Pot*, *Arthur O'Brien*, Master; and goes consigned to Mr. *James Neal*, Merchant, at *Antigua*; for the proper Accompt and Risque of Mr. *John Race* of *London*, being marked and numbered as *per Margin*. Content, Cost, and Charges, *viz.*

To 50 Barrels of Beef, bought of *James Sims*, }
at 16s. 9d. per Barrel } £
To 18 Hhds of White Biscuit, bought of *Richard* }
Legge, 32 Cwt. 18lb. at 11s. per Cwt. }
N^o 1 to 68, CHARGES.

✻✻✻ To Custom of the Beef, £ 2 .. 9 .. 0
Ditto of the Biscuit, — 0 .. 10 .. 0
— + — Entry and Free of Cocket, 0 .. 5 .. 6
A | O Searcher, and Wharfin- } 0 .. 7 .. 6
B ger's Fees of all
Carts to the Custom- } 0 .. 6 .. 3
house, 1½d per Barrel }
Carts for Hhds to the }
Baker's and to the } 0 .. 3 .. 0
Custom-house, — }
For 18 Hhds 45s. and }
Cooperage, Hoops } 3 .. 15 .. 0
and Heading, 30s. }
Porters and Shipping, — 0 .. 6 .. 0

£ 8 .. 2 .. 3
1 .. 13 .. 8

To my Commission at 2½ per Cent.

Supposing the Exo Current to be 12 per Cent. in Favour of England; pray what Sum may Mr. *Charlton* at *Dublin*, draw for on *London*, on Account of the Factory above

£

Errors excepted, ———

per William Charlton.

Answer, £ 60 .. 8 .. 6

[Invoice or Factory] is the Account of Cost, Custom, Provision, Charges, &c. of Goods sent from a Merchant or Factor to his Correspondent or Employer, beyond Sea.

[Commission or Provision] is an Allowance to the Factor, for his Pains in doing Business for his Employer.

The

The FORM of an *English* BOND, to which may
be put any CONDITION.

K NOW all Men by these Presents, That I [*John Salt* of *Islington*, in the County of *Middlesex*, Grocer,] am held and firmly bound to [*Henry Piers*, Esq; of *Newington*, in the County aforesaid,] in One hundred Pounds, lawful Money of *Great-Britain*; to be paid to the said [*Henry Piers*, Esq;] his certain Attorney, Executors, or Administrators: For the Payment whereof, I bind myself, my Heirs, Executors and Administrators, firmly by these Presents: Sealed with my Seal. Dated this [*First Day of March*] in the [*Seventh*] Year of the Reign of our Sovereign Lord [*GEORGE THE THIRD*] by the Grace of God, of *Great-Britain*, *France*, and *Ireland*, [*KING*] Defender of the Faith, and so forth. And in the Year of our LORD [*One thousand Seven hundred and Eighty-five*.]

A CONDITION for MONEY lent.

THE Condition of this Obligation is such, That if the above bounden [*John Salt*] his Heirs, Executors, or Administrators, do well and truly pay, or cause to be paid, unto the above mentioned [*Henry Piers*] his Executors, Administrators or Assigns, the full Sum of [*Fifty Pounds*] of good and lawful Money of *Great-Britain*, on the [*First Day of June*] next ensuing the Date hereof, with lawful Interest for the same; then this Obligation to be void, or else to remain in full Force.

Sealed and Delivered, (being
first legally stamped) in
Presence of *E. F. H. L.*

John Salt, (S)

When a Bond is given in Consideration of the Value received, the Obligation is always to be made for double the Value in the Condition.

The Dates of legal Instruments, Sums of Money, and the Number of all other Things specified in them, must be written in Words at length, never in Figures, for fear of Alterations. The Instruments themselves, as well as all Proceedings at Law, must be written wholly in English, according to a late Act of Parliament.

The FORM of a WILL.

In the Name of G O D. Amen.

I [William Nindham] of [Bexley, in the County of Kent, Farmer,] being of perfect Mind and Memory, make this my last Will and Testament: *First*, I desire to be privately buried [in the Parish Church of St. Paul's, Covent-Garden, Westminster, and that the Charge of my Funeral may not exceed Twenty Pounds.] My temporal Estate, I bequeath and dispose of in the following Manner: *Imprimis*, [To my Daughter Jane, I bequeath the Sum of One thousand Pounds.] Item, [To my Niece and God-daughter, Eliz. Hughes, I bequeath One hundred Pounds.] Item, [To Mr. George Willis, my Cousin, I bequeath the Sum of One Guinea to buy him a Ring.] Item, [To the Poor of the Parish of Bexley aforesaid, I bequeath the Sum of Ten Pounds, to be paid to the Minister and Churchwardens, within Ten Days after my Funeral, to be by them distributed as to them seems good, among their said Poor.] The Residue and Remainder of my Estate, Lands, Tenements, Hereditaments, with my Goods, Chattels, Plate and India Bonds, Arrears of Rent, with all other Properties of what kind soever to me appertaining, I give, devise, and bequeath [to my Son William] whom I constitute and appoint [the whole and sole] Executor of this my last Will and Testament; and I do hereby utterly revoke, disallow, and disannul all former Bequests, Wills, and Legacies by me heretofore in any wise left or made, declaring, ratifying, and confirming this, and no other, to be my last Will and Testament: *In Witness whereof*, I have hereunto set my Hand and Seal, this [Twelfth Day of March, in the Year of our LORD, One thousand Seven hundred and Eighty-five.]

Signed, Sealed, Published, and Declared, by the within named Testator [William Nindham] to be his last Will and Testament, in Presence of us who subscribed our Names, in Presence of the said Testator, and of each other.

William Nindham, (S)

BC. DE. FG.

Three Witnesses are requisite to a Will, if it concerns a real Estate, which Witnesses are to see each other sign it, as well as the Testator. If the Estate be personal only, Two may do. The Law exempts Wills from being made on Stamped Paper.

The FORM of a PROTEST.

Bordeaux, May 2, 1785. for £ 200 Sterl.

Sir,

At Ten Days Sight of this my First of Exchange, pay
Mr. *John Smith*, or Order, Two hundred Pounds
Sterling, for Value received, as *per* Advice from
To Mr. *John Inns*,
Merchant, London.

John Cox.

*The following is an Indorsement which is written on the Backside of
the Bill.*

Pay to the Order of *John Frame*, Value received.

John Smith.

ON this Day, the Twenty-sixth of *August*, in the Year of our
Lord, One thousand Seven hundred and Eighty-five, at the Re-
quest of Mr. *John Frame* of *London*, Merchant, Bearer of the
Bill of Exchange, whereof a true Copy is here above written;
I *A. B.* of *London*, Notary Public, by Royal Authority duly
admitted and sworn, did exhibit the said original Bill of Ex-
change unto Mr. *John Inns* of *London*, Merchant, upon whom
the same is drawn, and demanded of him Acceptance thereof;
whereunto he answered that he would not accept the said Bill:
Whereof I, the said Notary, at the Request aforesaid, have
protested, and by these Presents do solemnly protest, as well
against the Drawer of the said Bill of Exchange, as against all
others whom it may concern, for Exchange, Rechange, and all
Costs, Damages, and Interest suffered and to be suffered, for
want of Acceptance of the said Bill of Exchange: Done and
protested in *London*, in the Presence of *C. D.* and *E. F.* of
London aforesaid, Witnesses.

A. B. Notary Public.

The

The FORM of a PETITION for a Clerk's Place in
The Bank of England, which may be used for
any other Public Office, with proper Alterations.

To the Honourable the Governor,
Deputy Governor, and Court of
Directors of the Bank of England :

The humble Petition of *Benjamin Smith*,

Sheweth,

THAT your Petitioner having been educated in
Writing and Accompts, most humbly presumes
himself qualified to serve your Honours, as a Clerk in
the Bank of England.

Your Petitioner, therefore, most humbly prays
your Honours to admit him as such, assuring
you, that should he be so happy as to be
elected, he will to the utmost of his Abilities
endeavour to approve himself worthy of so
great a Favour.

And your Petitioner, as in Duty bound, shall ever pray, &c.

Benjamin Smith.

Securities proposed as under,

<i>Thomas Simm, Grocer, Fenchurch-street,</i>	£ 500
<i>William Chapman, Brazier, D^o</i>	- - - 500
	£ 1000

Besides the above Form, which is to be delivered to the Court,
the Candidates must deliver personally, and before the Day of
Election, to the Governor, Deputy Governor, and each Di-
rector, both at their own Houses and the Bank, on the Day of
Election, a Hand Bill, the Form of which is as follows :

S I R,

Your Vote and Interest are humbly desired for

Benjamin Smith,

To be admitted one of your Honours Clerks in the Service of
The Bank of England

G 2

E P I S.

 EPISTOLARY
 CORRESPONDENCE.

Exemplified in the following

FAMILIAR LETTERS.

L E T T E R I.

From a Youth at School in the Country, to his Father in Town.

Bromley, 18th of July, 1785.

HONOURED SIR,

I N Obedience to your Commands, I take this Opportunity not only to acquaint you, that I am in very good Health, (hoping you, Mamma, and my Brothers and Sisters enjoy the same Blessing) but to let you see the Improvement I have made in Writing; which I flatter myself will be pleasing to you. I think myself very happy in being placed under so good a Master, whose Kindness is so engaging, as must tempt the most idle Drone to a Love of Learning; I hope that, under his Tuition, I shall make such Progress in my Studies as will be satisfactory to all my Friends, honorary to my Master, and advantageous to myself in future Life. Mr. and Mrs. *Hartley* desire their Compliments to you. Be pleased, Sir, to present my Duty to my Mamma; my Love to Brothers and Sister; Respects to all inquiring Friends, and to accept all humble Duty and Submission yourself, from

Honoured Sir,

Your most dutiful Son,

James Carefull.

LETTER

Dear

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LETTER II. Being an Answer to the foregoing Letter.

Dear Brother,

IN Obedience to my Papa's Commands, I write this to acquaint you, that we received your Letter, and assure you that Papa and Mamma were extremely well pleased with it, and think you much improved; my Papa has shewn it to several of his Acquaintances, and in particular to Mr. *Langdon*, who so much approved of it, and the Character you gave your Master, that he will send his Son *Billy* to board at your School; so that you will enjoy the Company of your old Play-fellow. Papa hopes you will persevere in the Resolution you have taken to apply yourself to your Studies, as you seem to be sensible of the Advantages you may reap from them in future Life. My Mamma has made you a Cake, which you will receive *per Bromley* Coach, and desires that if you stand in Need of any thing, you would write us Word, and your Wants shall be readily supplied. Papa and Mamma give their Blessing to you and Compliments to Mr. and Mrs. *Hartley*, and will not be wanting in Encouragement, if you mind your Learning. You are requested at all convenient Opportunities to keep up an epistolary Correspondence. I conclude with my Brother's and Sister's Love to you, and with wishing you Health and Happiness.

*Dear Brother,**Fleet-street.**July 20th, 1785.**Your most affectionate Brother,**Thomas Carefull.*

LETTER III. An Answer to the Second Letter.

*Dear Brother,**Bromley, 24th July, 1785.*

IDuly received your kind Letter of the 20th Instant, and am glad to hear that Papa, Mamma, Brother and Sister are well, and that my Writing was so much approved of; and the more so, as it is likely to be instrumental in gaining my Master an additional Scholar, and me one of my old Play-fellows. I do assure you, dear Brother, that I promise myself great Felicity in the Renewal of my Friendship with Master *Langdon*, to whose worthy Parents I beg my sincere Respects. I cannot find Words sufficient to express the Duty and Gratitude I owe to my dear Papa and Mamma, for their tender Care, and the Encouragement they give me, in my Education. The Cake my Mamma was so kind to send me was exceeding good, which several of my School-fellows can testify; but especially Master *Hartley*. I do not stand

in Need of any other Wearing Apparel at present, but what I have, except two Pair of Stockings and one Pair of Shoes; and be pleased, with them, to pack up, and send *Hudson's French Scholar's Guide*, his *New Introduction to the Latin Tongue*, and *Youth's New Introduction to Trade and Business*, with *Dean's Practice*, and *Spelling Book*, they being all used in our School, and which my Master would have supplied me with; but I told him I had them at home. Mr. and Mrs. *Hartley* desire their Compliments to Papa and Mamma, and have sent my Brother and Sister a Basket of Pears and Apricots. I have no more to add at present, but that I am, with Duty to Papa and Mamma, and Love to Brother and Sister,

Dear Brother,

Yours affectionately,

James Carefull.

LETTER IV. Being an Answer to the last.

Dear Brother,

Fleet-street, 1st August, 1785.

YOUR's of the 24th of July was received the same Day I came to Town: I should have been glad to have heard from you when I was in the Country, but as we were continually on the Move, it was impossible to direct to us. We were very kindly received and entertained at Mr. *Williams's* Country Seat at *Forty-Hill*; there needed nothing but your agreeable Company to compleat our Happiness; for Want of which the Country seemed in a great Measure to fall short of those Entertainments it heretofore used to afford us. But this Pleasure we could with less Reluctancy deny ourselves, when we reflect on the Advantages you are likely to reap from your Application to your Studies. The Knowledge of Learning, and the Improvement of the Mind, are truly laudable and manly Pursuits. However, dear Brother, notwithstanding these your earnest Engagements, I hope you will condescend to write to me at every Opportunity, and you may, in return, rest assured that you shall, on all suitable Occasions, hear from,

Dear Brother,

Your affectionate Sister,

P.S. Papa and Mamma send you their Blessing, and Brothers their Love, with Compliments to Mr. and Mrs. *Hartley*, to whom return our Thanks for the Pears and Apricots, which were extremely good.

Isabella Carefull,



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B.
B.



AN ALPHABETICAL LIST of Abbreviations or Words, for Dispatch of BUSINESS.

A. or *Anf. Answer.*
A. B. Bachelor of Arts.
A. Bp. Archbishop.
Abr. Abraham.
Acc^t. Account.
A. D. Anno Domini, *In the Year of our Lord.*
Adm^l. Admiral.
Adm^r. Administrator.
Agst. Against.
Alex. Alexander.
A. M. Before Noon.
A. M. Master of Arts.
A. M. In the Year of the World.
Amo^t. Amount.
Amst. Amsterdam.
And. Andrew.
Anth. Anthony.
Apr. April.
Ar. Arthur.
Aff. Assigns.
Att^y. Attorney.
Aug. August, Augustine.
B. Book, Brother.
B. A. Bachelor of Arts.
Bar^t. Baronet.
Barth. Bartholomew.
B. D. Bachelor of Divinity.
Benj. Benjamin.
Bp. Bishop.
B. V. M. Blessed Virgin Mary.
Bucks. Buckinghamshire.

C. in Number 100, or Hundred Weight.
Capt. Captain.
C. C. C. Corpus Christi College.
Cent. a Hundred.
Ch. Chapter, Church.
Cha. Charles.
Chald. Chaldron.
Chanc^r. Chancellor.
Chap. Chapter.
Chr. Christopher.
Cit. City, Citizen, Citadel.
Cl. Clerk, Clergymen.
Clem. Clement.
Co. County, Company.
Col. Colonel.
Coll^r. Collector.
Comp. Company.
Com^{rs}. Commissioners.
Const. Constable.
Con^{ts}. Contents
Corresp^t. Correspondent.
Counfel^r. Counsellor.
C. P. S. Keeper of the Privy Seal.
C. S. Keeper of the Seals.
Cr. Creditor.
Cur^t. Current.
Cwt. Hundred Weight.
D. In Number 500.
D. or d. a Penny, or Pence.
D. D. Doctor in Divinity.
D. Duke,

D. Duke, Dukedom, Duchy, or Duchess	Fret. Freight.
Dan. Daniel.	F.R.S. or R.S.S. Fellow of the Royal Society.
Dav. David.	Ft. or ft. Foot, Feet, Fort.
D ^d . Delivered.	Gab. Gabriel.
Decr. December.	Gall. Gallon.
Den. Denis.	Gar. Garrison.
Dep. Deputy.	Genl. General.
Devon. Devonshire.	Gen ^{mo} . Generalissimo.
D ^o Ditto. the same.	Gent. Gentleman.
Doctr. Doctrine.	Geo. George.
Dor. Dorothy.	Ger. Gerrard.
Dorset. Dorsetshire.	Gilb. Gilbert.
Doz. Dozen.	Govr. Governor.
D ^r . Debtor, Doctor.	Gr. Grains, or Gross.
E. East,	Greg. Gregory.
E. Earl, Evening.	Gr ^t . Great.
E.A.P. Priest of the Church of England.	Han. Hannah.
Edin. Edinburgh.	Hants. Hampshire.
Edm. Edmund.	h. e. that is.
Edw. Edward.	Hen. Henry.
e. g. or ex. gr. for Example.	Holl ^d . Holland.
Eliz. Elizabeth.	Hon ^{bl} . Honourable.
Eng ^d . England.	Hon ^d . Honoured.
Engin ^r . Engineer.	Hon ^{rs} . Honours.
Ep. Epistle.	Hum. Humphry.
Esq. Esquire.	I. in Number 1.
Ex. Example.	ibid. in the same Place.
Excell ^t . Excellent.	id. the same.
Ex ^o . Exchange.	i. e. that is.
Exon. Exeter.	Imp ^l . Imperial.
Expl. Explanation, Explication.	Ingin ^r . Engineer.
Ex ^r . Executor.	Inst. Instant.
Feb. February.	Ja. James.
fd. the ending ford.	Jac. Jacob.
fl. the ending full.	Jan. January.
Fol. Folio.	J. D. Doctor of the Law.
Fr. French.	Jeo. Jeoffry.
Fra. France.	Jer. Jeremiah.
Fran. Francis, or Frances.	J.H.S. Jesus the Saviour of Men.
Fr ^d . Friend.	J.N.R.I. Jesus of Nazareth King of the Jews.
Fred. Frederick.	

of. Joseph.
 U.D. Doctor of both Laws,
 viz. the Civil and the Canon.
 Fort. Justice.
 Cath. Katbarine.
 g. King.
 m. Kingdom.
 Kn^t. Knight.
 L. Fifty in Number.
 L. or l. Pound Sterling.
 L. Book, Line.
 Lancash. Lancashire.
 La^p. Ladyship.
 Lau. Laurence.
 lb. Pound Weight.
 L.C.J. Lord Chief Justice.
 L. or l^d. Lord.
 L^{dy}. Lady.
 Leo. Leonard.
 Lew. Lewis.
 Lib^y. Liberty.
 Lieut. Lieutenant.
 L.J.C. Lord Jesus Christ.
 L.L.D. Doctor of Laws.
 Lond. London.
 Lo^p. Lordship.
 L^r. Letter.
 L.S.. the Place of the Seal.
 Lyd. Lydia.
 M. a Thousand Milrees.
 Marquis, Monsieur.
 M^c. Mac.
 M. A. Master of Arts.
 Ma. Mary.
 Ma^m Madam.
 Mahog. Mahogany.
 Mar. March, Margaret.
 Martha, Margery.
 Mat. Matthew.
 Math. Mathematicks.
 M.D. Doctor of Physic.
 M^{dm}. Memorandum.
 Meas^r. Measure.

Merch^t. Merchant.
 Mefs^{rs}. Messieurs.
 Mich. Michael.
 Midd^x. Middlesex.
 Min^r. Minister.
 Mon. Month.
 Mon^r. Monsieur.
 Mos. Moses.
 M^r. Master.
 M^{rs}. Mistress.
 M.S. Sacred to the Memory.
 MS. Manuscript.
 MSS. Manuscripts.
 m^t. the ending ment.
 M^{ty}. Majesty.
 N. North.
 Nat. Nathaniel.
 N. B. Note, or mark well.
 Neh. Nehemiah.
 Nic. Nicholas.
 N^o. Number, Numero.
 Norⁿ. Northern.
 Nov. November.
 N. S. New Stile.
 N^t. Neat.
 Numb. Number.
 ob. Halfpenny.
 Obed^t. Obedient.
 Obj. Object, or Objection.
 Obs. Observation.
 Oct. October.
 Oli. Oliver.
 Omnip^t. Omnipotent.
 O. S. Old Style.
 Ow. Own.
 Oxon. Oxford.
 Oz. Ounce.
 p. or pa. Page.
 P. C. Privy Counsellor.
 P^d. Paid.
 p^r. per.
 p^r Cent, by the Hundred.
 Parl^{mt}. Parliament.

Part^r. Partner.
 Pat. Patrick.
 Pen. or Penult. last but one.
 P.G.A. Professor of Astronomy
 in Gresham College.
 Ph. Philip.
 Philomath. a Lover of Mathe-
 matics.
 P. M. Afternoon.
 Pres^t. Present.
 Prof. Professor.
 Prop. Proposition.
 P. S. Postscript.
 Q. or Qu. Question, Quere,
 Queen.
 Q. D. as much as to say.
 Q. E. D. which was to be de-
 monstrated.
 Qr. Quarter or $\frac{1}{4}$ Part.
 Qrs. Quarters.
 qt. Quantity, containing.
 R. King or Queen, as G. R.
 King George. A. R. Queen
 Ann.
 Ra. Ralph.
 Ran. Randal, Randolph.
 Reb. Rebecca.
 Rec'd. Received.
 Rec^r. Receiver.
 Reg^r. Register.
 Reg^t. Regiment.
 Rem^r. Remainder.
 Retⁿ. Return.
 Rev^d. Reverend.
 Rich^d. Richard.
 Rob^t. Robert.
 Rog. Roger.
 Rott^m. Rotterdam.
 Roy^l. Royal.
 R^t. Right.
 S. South.
 S. or St. Saint.
 S. or s. Shillings.

S. § or Sect. Section.
 Salop. Shropshire.
 Sam. Samuel.
 Sar. Sarah.
 Sav^r. Saviour.
 Sc. or Scil, to wit, or that is.
 Scotl. Scotland.
 s^d. said.
 Sep^t. September.
 Secr^y. Secretary.
 Serg^t. Sergeant.
 Serv^t. Servant.
 Sh. Shire.
 Sim. Simon.
 Sol. Solution or Answer.
 Solomon.
 Sp. Spanish.
 Spirit^l. Spiritual.
 S^r. Sir.
 Sq. Square.
 st^d. the ending stead.
 Steph. Stephen.
 Ster. Sterling.
 S.T.P. Professor of Divinity.
 Temp^l. Temporal.
 Theo. Theophilus.
 Tho. Thomas.
 Tim. Timothy.
 Tob. Tobias.
 Tot. Total.
 Tr. Tare.
 Treas^y. Treasury.
 Tr^t. Tret.
 Ult. the last.
 V. in Number 5.
 V. verse.
 v. or vid. (vide) see.
 Val. Valentine.
 Ven. Venerable.
 v. g. for Example.
 Vic^r. Vicar.
 Vi^{ct}. Victualler.
 Vin. Vincent.

Viz.

Viz. the
 vⁿ. vain
 W. We
 Wal. W
 Wch. a
 Win. I
 Wilts.
 Wm. I
 Wond^l.
 Wp.
 Wp^l.
 Westm

The
 Old a
 citicu
 terme
 And
 first,
 rals

O

G

G

Viz. *that is to say.*

vⁿ. *vain.*

W. *West.*

Wal. *Walter.*

Wch. *which*

Win. *Winifred.*

Wilts. *Wiltshire.*

Wm. *William,*

Wond^l. *Wonderful.*

Wp. *Worship.*

Wp^l. *Worshipful.*

Westm^r. *Westminster.*

wt. *Weight, or weighing.*

w^t. *what.*

wth. *with.*

X. *in Number 10.*

X^t. *Christ.*

X^tian. *Christian.*

Xtmas. *Christmas.*

Yd. *Yard.*

Yds. *Yards.*

Zach. *Zachary.*

&. *and.*

&c. *and so forth.*

There are besides these, the Contractions of the Books of the Old and New Testament, as Gen. *Genesis*, Ex. *Exodus*, Lev. *Leviticus*, Num. *Numbers*, Deut. *Deuteronomy*, &c. Also the intermediate Points of the Compass; as, N. by E. *North by East*, &c. And 4to. *Quarto*, 8vo. *Octavo*, 12mo. *Duodecimo*. Likewise 1st. *first*, 2^d. *second*, 3^d. *third*, and *th.* over the other ordinal Numerals; as, 4th. *fourth*, 5th. *fifth*, &c.

On a Guinea of King GEORGE III. &c. are the following Abbreviations

GEORGIUS D. G. M. BR. FR.
ET HIB. REX, F. D.

*Georgius, Dei gratia, Magnæ
Britanniæ, Franciæ et Hiber-
niæ Rex, Fidei Defensor.*

GEORGE, by the Grace of
God, King of Great Britain,
France and Ireland, Defen-
der of the Faith,

On the Reverse Side.

BRUN. ET L. DUX. S. R. I. A.
TH. ET. EL.

*Brunswigæ et Lunenburgæ Dux,
Sacri Romani Imperii Archi-
thesaurarius et Elector.*

Duke of Brunswick and Lunen-
burg, High Treasurer and
Elector of the sacred Roman
Empire.

For other Marks that are used, See the Table of Weights, &c.

Arithmetical Tables of Weights and Measures, &c **TROY WEIGHT.**

Marked

<i>gr.</i>	24 Grains	} is one	{ Pennyweight. Ounce. Pound, lb
<i>dwt.</i>	20 Pennyweights		
<i>oz.</i>	12 Ounces		
<i>oz. dwt. grs.</i>			

N. B. 14 .. 11 .. $15\frac{1}{2}$ Troy, is equal to 1 Pound Avoirdupoise.
 By Troy Weight are weighed Jewels, Gold, Silver, Amber,
 Pearls, Precious Stones, Electuaries, and all Liquors.

APOTHECARIES WEIGHT:

Marked.

<i>gr.</i>	20 Grains	} is one	{ Scruple. Dram. Ounce. Pound Troy, lb
$\mathfrak{D}$	3 Scruples		
$\mathfrak{z}$	8 Drams		
$\mathfrak{℥}$	12 Ounces		

By this Weight Apothecaries compound their
 Medicines, but buy and sell their Drugs by
 Avoirdupoise Weight.

AVOIRDUPOISE WEIGHT.

Marked.

<i>dr.</i>	16 Drams	} is one	{ Ounce. Pound. Quarter of Cwt. Hundred Weight. Ton.
<i>oz.</i>	16 Ounces		
lb	28 Pounds		
<i>Qrs.</i>	4 Quarters or 112 lb		
<i>Cwt.</i>	20 Hundred Weight		
	8 Pounds	} is one	{ Stone of Meat. Stone, Horseman's Weight. Ton, or Fodder of Lead.
	14 Pounds		
	$19\frac{1}{2}$		

By Avoirdupoise Weight, which is the most common Weight of
 England, are weighed such Things as are either very coarse
 and drossy, or subject to Waste; as all Kinds of Grocery Wares,
 Pitch, Tar, Rosin, Wax, Hemp, Tallow, &c. Copper, Tin,
 Steel, Iron, Lead, &c. Also, Flesh, Bread, Butter, Cheese,
 Salt, &c. Likewise all Physical Drugs.

SHEEP'S

SHEEP'S WOOL WEIGHT.

7 Pound <i>Avoirdupoise</i>	1 Clove.	6½ Todds	-	1 Wey.
2 Cloves	- 1 Stone.	2 Weys	-	1 Sack.
2 Stones	- 1 Todd.	12 Sacks	-	1 Last.

B R E A D.

	lb.	oz.	dr.	
Peck Loaf	17 ..	6 ..	1	} <i>Avoirdupoise.</i>
Half Peck	8 ..	11 ..	½	
Quartern	4 ..	5 ..	8¼	

H A Y.

* 56 Pounds of Old Hay	} . is one Truss.
60 Pounds of New ditto	
36 Trusses	

* *Avoirdupoise.*

T I M E.

Marked.

Sec.	60 Seconds	} is one	Minute.
Min.	60 Minutes		Hour.
Ho.	24 Hours		Day.
D.	7 Days		Week.
W.	4 Weeks, or 28 Days	} is one	Month.
Mo.	13 Months, 1 Day, 6 Hours		} Year. r.
	52 Weeks, 1 Day, 6 Hours		
	365 Days, 6 Hours,		
	365 Days, 5 Hours, 48 Minutes, 57 Seconds,		
	39 Thirds, make a Solar Year†.		

The Year is also divided into 12 unequal *Calendar Months*, called, *January, February, March, April, May, June, July, August, September, October, November, December.*

To know how many Days are in each Month,

30 Days hath *September,*
April, June, and November ;
 All the Rest have 31,
 Save *February*, which alone
 Has 28; but One Day more
 Is added to't 1 Year in Four. [Leap Year.]

This Table is made Use of in *Astronomical and Chronological Calculations.*

† According to Kepler.

H

JONG

74 Arithmetical Tables of Weights, Measures, &c.

LONG MEASURE.

Marked.

Bar.	3	Barley Corns	} is one	Inch.
In.	12	Inches		Foot.
F.	3	Feet		Yard.
Yd.	220	Yards		Furlong.
Fur.	8	Furlongs, or }		Mile.
	1760	Yards		League.
M.	3	Miles		Degree. Deg.
Lea.	About 23	Leagues		

360 Degrees are made to be

The Circumference of the Earth and Sea.

Note, 5 Feet is a Geometrical Pace.

2 Yards is one Fathom.

$5\frac{1}{2}$ Yards, or } is one { Pole, Perch, or Rod.

$16\frac{1}{2}$ Feet

40 Poles is one Furlong.

Again,

4 Inches - - - is one Hand, or Hand's Breadth.

3 Hand's Breadth - - - Foot.

$1\frac{1}{2}$ Foot - - - Cubit.

2 Cubits - - - Yard.

$1\frac{1}{4}$ Yard - - - Ell English.

By this Measure, Distances of Places, or any Thing else of which we only consider the Length, are measured.

LAND MEASURE.

Marked.

P.	40	Square Poles	} is one	Rood.
R.	4	Square Roods		Acre.
A.	100	Acres		Hide of Land.
	30	Acres		Yard of Land.

Land is best measured by a Chain of 4 Poles, or 66 Feet long, divided into 100 equal Parts, called Links.

In. Bar.

7	276	} is one	Link.
25	Links		Pole.
4	Poles or 100 Links		Chain.

WINE

WINE MEASURE.

Marked.

<i>Pts.</i>	2 Pints	} is one	Quart.
<i>Qts.</i>	4 Quarts		Gallon.
<i>Gal.</i>	63 Gallons		Hogshead.
<i>Hhd.</i>	2 Hogsheads	} is one	Pipe or Butt.
<i>P.</i>	2 Pipes		Tun.
<i>Note,</i>	42 Gallons		Tierce.
	2 Tierces	} is one	Puncheon.
<i>Pun.</i>	3 Puncheons		Tun.
<i>And</i>	10 Gallons		Anchor.
	18 Gallons	} is one	Rundlet.
	31½ Gallons		Barrel or ½ Hogshead.
<i>And</i>	2 Barrels		Hogshead.
<i>Rund.</i>	7 Rundlets	} is one	Pipe.
	3 Tierces		Pipe.

1 Tun of Wine is 18 Cwt. Avoirdupoise.

1 Gallon is 231 Solid Inches.

By Wine Measure, Brandy, Rum, Spirits, Strong Waters, Mead, Perry, Cyder, Vinegar, Oil, and Honey, &c. are measured; as also Milk: Not by Law, but Custom only.

BEER and ALE MEASURE.

Marked.

<i>Pts.</i>	2 Pints	} is one	Quart.
<i>Qts.</i>	4 Quarts		Gallon.
<i>Gal.</i>	8 Gallons		Firkin of Ale.
<i>Gal.</i>	9 Gallons	} is one	Firkin of Beer.
<i>Fir.</i>	2 Firkins		Kilderkin.
<i>Kil.</i>	2 Kilderkins		Barrel.
<i>Bar.</i>	3 Barrels		Butt.

Gal.

3 Kilderkins, or } or { 48 Ale } is one Hogshead.
1½ Barrel } { 54 Beer }

A Firkin of Soap or Herrings is the same with that of Ale.

Note, 8½ Gallons is a Firkin of Beer or Ale, in all Parts of England, except in London.

1 Beer or Ale Gallon is 282 Solid Inches.

H 2

DAY

76 Arithmetical Tables of Weights, Measures, &c.

Marked:

DRY MEASURE.

<i>Pts.</i>	2 Pints	} is one	Quart*.
<i>Qts.</i>	4 Quarts		Gallon.
<i>Gal.</i>	2 Gallons		Peck.
<i>Pks.</i>	4 Pecks		Bushel.
<i>Bush.</i>	4 Bushels		Comb.
<i>C.</i>	2 Combs or 8 Bushels		Quarter.
<i>Qrs.</i>	5 Quarters	}	Wey.
<i>Wey.</i>	2 Weys or 10 Quarters		Last.

Note, 4 Quarters is one Chaldron.

And 2 Bushels is a Strike of Corn.

A Load of Corn is 5 Bushels.

* 2 Quarts is one Pottle, both in Liquid and Dry Measure.

1 Gallon is 268 $\frac{1}{2}$ Solid Inches.

1 Gallon, or 8 Pints of Corn is said to weigh 8 Pounds Troy Weight.

Marked.

In measuring SEA-COAL.

<i>Pks.</i>	5 Pecks is one Bushel, Water Measure.	} is one	Sack.
<i>Bush.</i>	3 Bushels		Vatt.
<i>Bush.</i>	9 Bushels		Chaldron.
	36 Bushels or }		Score. Sc.
<i>Sac.</i>	12 Sacks	}	
<i>Ch.</i>	21 Chaldron		

Where Sea Coal and Salt are measured by the Corn Measure, they are heaped: or else there are 5 striked Pecks to the Bushel, 36 such Bushels is a Chaldron of Sea Coal, and 21 Chaldrons to the Score.

By Dry Measure, Corn, Salt, Coals, Lead, Ore, Oysters, Muscles, and other dry Goods are measured.

The Standard Bushel is 18 $\frac{1}{2}$ Inches wide, and 8 Inches deep.

CLOTH MEASURE.

Marked.

4 Nails is one Quarter of a Yard.

3 Quarters	} is one	Ell Flemish.	} {	<i>Na.</i>
4 Quarters		Yard.		<i>Qrs.</i>
5 Quarters		Ell English.		<i>Ell Fl.</i>
6 Quarters		French Ell.		<i>Yd.</i>
Note, 2 $\frac{1}{4}$ Inches	} is one	Nail.	} {	<i>Ell Eng.</i>
9 Inches		Quarter of a Yard.		<i>Fr. Ell.</i>

Scotch and Irish Linens are bought and sold by the Yard English; but Dutch Linens are bought by the Ell Flemish, and sold by the Ell English.

SQUARE OR SUPERFICIAL MEASURE.

144	Square Inches	} is one {	Square Foot.
9	Square Feet		Square Yard.
$30\frac{1}{4}$	Square Yards		Square Pole.
40	Square Poles		Square Rood.
4	Square Roods		Square Acre.
640	Square Acres		Square Mile.

$272\frac{1}{4}$ Feet is one Rod of Brick-work.

By this Measure are measured all Things in which *Length* and *Breadth* are only considered.

CUBICK OR SOLID MEASURE.

1728	Solid Inches	} is one {	Solid Foot.
27	Solid Feet		Solid Yard.
40	Solid Feet of round Timber		{ Ton or Load.
Or 50	Solid Feet of hewn Timber		

A Solid Yard of Earth is called a Load.

108 Solid Feet, *i. e.* 12 Feet long, 3 Feet broad and 3 Feet deep, or commonly 14 Feet long, 3 Feet 1 Inch broad, and 3 Feet 1 Inch deep, is a Stack of Wood.

128 Solid Feet, *i. e.* 8 Feet long, 4 Feet broad, and 4 Feet deep, is a Cord of Wood.

By this Measure are measured all Things in which are considered the *Length*, *Breadth*, and *Depth* or *Thickness*.

Of-DOZEN, &c.

12		} is one {	Dozen.
12	Dozen		Grofe.
12	Grofe		Great Grofe.
20		} is one {	Score.
5	Scores		Hundred.

Of some *particular Wares* or *Goods*.

6 Score or 120 is One Hundred.

And

1200 is One Thousand.

H 3

A NEW

A NEW SET of QUESTIONS.

Exercise in NUMERATION.

NUMBERS to be read.

Hundreds	Tens	Units			
			6	7234	80049
			18	4324	40001
			81	9028	469489
			28	8906	863802
			42	4270	408493
			37	4003	460051
			170	3900	3045070
			107	5000	57010427
			144	19724	49895648
		8	758	26495	20043000
	8	8	871	14056	193705430
8	8	8	695	18000	571489000
8	8	0	429	20000	403010405
8	0	0	790	40794	200087004
8	0	8	070	84306	370000090
0	0	8	601	44001	300345001
0	8	0	061	76070	947206059
0	8	8	1414	80900	400400400

When the Learner understands well how to read the first Nine Numbers, he may easily read any other Number that does not consist of more than Nine Figures. For Example; if the Number does not consist of more than Six Figures, those on the left Hand of the First 3, must be read in the same Manner as some one of these Nine Numbers, calling them Thousands; And if the Number consists of One, Two, or Three Figures more, these last mentioned Figures are also to be read in the same Manner as some one of the above Nine Numbers, calling them Millions. Thus,

Millions
Thous.

..... 8,888
 88,800
 888,800
 8,808,008
 88,080,088
 800,800,800

QUESTIONS
By this
read, by
Left.

In like
written
Supp
I find
first, th
thus, 3
So on
then co
be four
will sta
neverth
to be
thus,

N

1.

2.

7.

8.

9.

10.

11.

12.

13.

14.

15.

16.

17.

18.

19.

20.

21.

22.

23.

24.

25.

By this Means any of the above Numbers may be very easily read, by pointing off every Third Figure from the Right to the Left.

In like Manner any of the Numbers following, that are to be written down in Figures, may be easily done; Thus,

Suppose I am to write down the 21st Number, by reading it I find that the Number of Thousands is 310, which I set down first, then placing the 603 which follows, after it, it will stand thus, 310,603.

So of Number 26. First put down all the Millions, viz. 3, then consider how many Thousands there are in all, they will be found to be 301, which being placed after the three Millions will stand thus, 3,301, the rest of the Number being 90, must nevertheless take up three Places, as the Eighth Number of those to be read thus, 090, which being placed after the other will stand thus, 3,301,090.

NUMBERS to be wrote down in Figures.

- | | | |
|-----------|----------------|-----------------|
| 1. Five. | 3. Thirteen. | 5. Forty. |
| 2. Seven. | 4. Twenty-one. | 6. Ninety-nine. |
7. One Hundred and Fifty-four.
 8. Seven Hundred and Sixteen.
 9. Five Hundred and Eighty.
 10. Eight Hundred and Five.
 11. Two Thousand, Four Hundred and Thirty-six.
 12. Five Thousand, Five Hundred and Five.
 13. Eight Thousand and Eight.
 14. Seventeen Thousand, Four Hundred and Fifty.
 15. Sixty-nine Thousand and Eleven.
 16. Seventy Thousand, Nine Hundred and Thirty.
 17. Eighty-three Thousand and Four.
 18. Ninety Thousand and Seven.
 19. Ten Thousand.
 20. Five Hundred and Forty-three Thousand, Four Hundred and Twenty-nine.
 21. Three Hundred and Ten Thousand, Six Hundred and Three.
 22. Seven Hundred Thousand and Ten Thousand and Twenty.
 23. Two Hundred Thousand and Two.
 24. Five Million, Five Hundred and Fifteen Thousand, Eight Hundred and Thirty-two.
 25. Seven Million, Seventy Thousand, Two Hundred and Eleven.
 26. Three

80 Numeration.

QUESTIONS

26. Three Million, Three Hundred Thousand and One Thousand and Ninety.
27. Three Million and Ninety Thousand.
28. Nine Million, Six Hundred and Four.
29. Sixty Million.
30. Ten Million, Nine Hundred Sixty-four Thousand, Six Hundred and Four Score.
31. Twenty Million, Forty Thousand and Twenty-six.
32. Sixty-three Million, Four Thousand and Sixty.
33. Six Hundred Million.
34. One Hundred and Fifteen Million, Two Hundred Thousand, and Six Thousand Three Hundred and Seven.
35. Nine Hundred Million and Fifty Million, Forty Thousand and Twelve.
36. One Thousand Thousand, and One Hundred Thousand, and One Hundred.
37. Eleven Thousand, Eleven Hundred and Eleven.

The Roman Numerical Letters are,

I, 1. V, 5. X, 10. L, 50. C, 100. D, 500. M, 1000.

1. When a less Numerical Letter stands before a greater, it must be taken from it, as IV, 4. IX, 9. XL, 40. &c.
2. When a lesser Numerical Letter stands after (or on the right Hand of) a greater, it is to be added to it, as VI, 6. XI, 11. LX, 60. CI, 101, &c.
3. A Line drawn over any Number less than a Thousand, signifies so many Thousand; as LX is 60000. C is 100000. and M is 1000000.

Exercise.

Write down in common Figures, the following Numbers expressed in Numerical Letters.

VII. XII. XIV. XV. XVI. XVIII. XIX. XX. XXIII. XXIV. XXX. XXXVII. XXXIX. XL. XLVIII. XLIV. LVI. LI. LX. LXIV. LXX. LXXIX. LXXX. LXXXII. XC. XCV. XCVI. CI. CXCIX. CC. CCXLV. CCC. CCCC. DII. DC. DCXCIII. DCC. DCCC. DCCCC. MI. MDCCDXVII.

Write down in Numerical Letters, the following Numbers expressed in common Figures.

8. 13. 14. 17. 21. 22. 25. 29. 33. 34. 38. 42. 45. 53. 59. 61. 66. 78. 83. 97. 99. 104. 142. 255. 366. 494. 504. 648. 773. 895. 968. 1011. 1666.

EXERCISE

EXERCISE in ADDITION:

1. Find the Sum of 37, 59, 47, 186, 8060, and 375.
2. Find the Sum of 8174, 2743, 68001, 8900, and 78000.
3. The Difference between two Numbers is 307, the Lesser is 479, What is the greater Number?
4. How many Days are there from January 1, to July 3?

Range the Months with the Days they contain one under another in their proper Order to July; but as the Question is only required to July 3, therefore put down only 3 Days against July. Add all these together, and their Sum will be the Answer.

| Days | |
|------|-------|
| Jan. | 30 |
| Feb. | 28 |
| Mar. | 31 |
| Apr. | 30 |
| May. | 31 |
| June | 30 |
| July | 3 |
| | <hr/> |

5. How many Days are there from Feb. 1, 1785, to Jan. 8, 1786?
Answer, 341 Days.
6. Find how many Years it was from the Creation of Adam to the universal Deluge in the Days of Noah, called Noah's Flood, by the Fifth Chapter, and Sixth Verse of the Seventh Chapter of Genesis.
Answer, 1656 Years.
7. Paid several Bills as follows, How much Money does the Whole amount to?

| | | | |
|-----------------|---|---|------------------|
| To Adam Bell | - | - | £ 97 .. 14 .. 6½ |
| To James Dee | - | - | 7 .. — .. 7¼ |
| To George Mafon | - | - | 17 .. 18 .. 9¾ |
| To Peter Watts | - | - | 19 .. 8 .. 6¼ |
| To Thomas Mee | - | - | 8 .. 7 .. — |
| | | | <hr/> |

| | |
|-----------------------|------------------|
| 8. Allen owes to Bray | £ 37 .. 14 .. 8½ |
| Cole | 714 .. 18 .. 9¼ |
| Dring | 847 .. 14 .. — |
| Holmes | 17 .. — .. 4½ |
| Carver | 12 .. 17 .. 9¼ |
| Sleath | 16 .. 19 .. 10¼ |
| | <hr/> |

How much does Allen owe?

9. Paid

9. Paid several Bills as follows, How much Money has been paid in all?

| | | | |
|-------------------|---|---------------|------------------|
| To Benjamin Bell | - | £ 67 .. 13 .. | 8 $\frac{1}{2}$ |
| To George Worrel | - | 41 .. 17 .. | 7 $\frac{1}{4}$ |
| To Samuel Whipham | - | 91 .. — .. | — |
| To John Allen | - | 20 .. 1 .. | 4 $\frac{3}{4}$ |
| To Jos. Legrix | - | 19 .. 17 .. | 4 $\frac{3}{4}$ |
| To Thomas Court | - | 18 .. — .. | 11 $\frac{1}{4}$ |
| To John Sharp | - | 12 .. 16 .. | 7 $\frac{1}{2}$ |
| To Thomas Slater | - | 99 .. 19 .. | — |
| | | <hr/> | <hr/> |

10. If the yearly Rent of a House is £ 18 q^{r} Annum, King's-Tax included. Window Lights 16s. 6d. Poor's Rates £ 1 .. 9 .. 8. Watch 14s. Water £ 1 .. 4. Scavenger-8s. Doctor's Tythes 6s. Lecturer 4s. Easter Offering 1s. Orphan's Tax 2s. 6d. How much does the Whole Amount to q^{r} Annum?

11. A Gentleman having built a House, finds by the Bills brought in, that the Mason's Work is Five Hundred and Six Pounds, Thirteen Shillings and Eight-pence: The Bricklayer's Four Hundred and One Pounds and Ten-pence: The Carpenter's, Nine Hundred and Ninety Pounds, Eight Shillings and Eleven-pence: The Joiner's Four Hundred and Seventeen Pounds, Five Shillings and Six-pence: The Plumber's, Five Hundred and Eleven Pounds and Three-pence: The Painter's, Eighty-six Pounds: The Glazier's, Seventy Eight Pounds, Two Shillings: The Smith's, Ninety Pounds: The Plaisterer's, One Hundred and Twelve Pounds, Six Shillings: The Carver's, Forty-one Pounds, One Shilling. What does the whole Building cost?

12. A Carpenter delivered in a Bill to a Gentleman, for Work and Materials, viz. for five Loads of Timber, Eleven Pounds Two Shillings and Six-pence: For 100 Deals, Four Pounds and Eleven-pence: For 70 Oak Planks, Six Pounds Twelve Shillings and Nine-pence: For 17 Thousand Double Tens, Six Pounds Nine Shillings: For 365 Wainscot Boards, Seventeen Pounds Four Shillings: For 35 lb of Bolts, Eleven Shillings and Eight-pence: For Locks and Hinges, Thirty-four Shillings and Two-pence: For Iron Bars,

Bars,
Poun
Work
amou

13. Sev
the V
Hund
Valu
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and
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Silks
Two
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15. F
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I

Bars, Forty Shillings : For 45 Days Work for his Man, Five Pounds Twelve Shillings and Six-pence : For a Joiner 9 Days Work, Twenty-seven Shillings. What doth the Whole amount to ?

13. Several Ships returned Home, laden, viz. with Pepper, to the Value of Five Hundred Forty-nine Thousand, Six Hundred and Seventy Pounds Sterling : with Spices to the Value of Thirty-six Thousand and Eleven Pounds ; with Diamonds, to the Value of Nine Hundred Twenty Thousand and Fifty-four Pounds ; with Callicoes, to the Value of Three Hundred Six Thousand One Hundred and Four Pounds ; with Silks to the Value of Eighty-six Thousand Three Hundred and Two Pounds ; with Pearls to the Value of Nine Hundred Thousand Seven Hundred and Ten Pounds ; with Drugs, to the Value of Six Thousand and Seventy-five Pounds. What doth all their Cargoes amount to ?

14. A Banker, upon the Balance of his Accompts, finds himself indebted, viz. to A, Three Hundred Seven Pounds ; to B, Eleven Hundred Pounds ; to C, Three Thousand and Ninety-six Pounds ; to D, Eight Thousand and Fifty-four Pounds ; to E, Twelve Thousand Six Hundred and Thirty-three Pounds ; to F, Four-score and Six Pounds ; to G, Ninety Pounds ; to H, One Hundred and Eleven Pounds ; to I, Fourteen Thousand and Four Pounds ; to K, Fourteen Hundred and One Pound ; to L, One Hundred and Six Pounds ; to M, One Thousand Six Hundred and Eighty-four Pounds. What doth the Whole amount to ?

15. A Banker finds himself indebted to N, Five Hundred Pounds Six Shillings ; to O, Two Thousand Sixty Pounds Five Shillings and Eight-Pence ; to P, Eleven Hundred Pounds Eighteen Shillings ; to Q, Nine Thousand Five Hundred and Six Pounds Ten Shillings and Eleven-pence ; to R, Three Hundred Pounds ; to S, Seventy-six Shillings ; to T, Two Hundred Sixty Pounds and Five-pence ; to V, Fifty-four Shillings and Six-pence Halfpenny ; to W, One Thousand Two Hundred Pounds Fourteen Shillings and Seven-pence Farthing ; to X, Ten Pounds Ten Shillings and Ten-pence Three-farthings, to Y, Seventy-nine Pounds ; to Z, Eight Hundred Pounds. What doth the Whole amount to ?

16. Sold

84 *Addition.*

QUESTIONS

16. Sold the following Quantities of Linen on the Days prefixed.

| | | Yds. | Qrs. | Na. | |
|------------|-------|--------|------|-----|---|
| 1785. Dec. | 23. - | 376 .. | 3 .. | 2 | } I demand what Quantity of Linen was sold? |
| | 24. - | 179 .. | 2 .. | 3 | |
| | 26. - | 87 .. | 2 .. | 3 | |
| | 27. - | 18 .. | — .. | 2 | |
| | 28. - | 300 .. | 3 .. | 3 | |

17. Imported 3 Bags of Cotton weighing as follows, I demand the Quantity (of Cotton) imported?

| | | C. | Qrs. | lb. |
|--------------------|---|------|------|-----|
| N ^o 11. | - | 3 .. | 1 .. | 27 |
| 17. | - | 4 .. | 3 .. | 19 |
| 19. | - | 3 .. | 2 .. | 4 |

18. Entered in the Custom-House 6 Casks of Barbadoes-Sugar, each weighing as follows, I demand the Quantity (of Sugar) entered?

| | | C. | Qrs. | lb. |
|------------------|---|------|------|-----|
| N ^o 1 | - | 8 .. | 3 .. | 17 |
| 2 | - | 8 .. | 2 .. | 18 |
| 3 | - | 9 .. | 1 .. | — |
| 4 | - | 8 .. | 2 .. | 27 |
| 5 | - | 8 .. | — .. | 13 |
| 6 | - | 9 .. | 3 .. | 27 |

19. A Manor contains as follows:

| | A. | R. | P. | |
|------------------------------|----|------|------------|---|
| Mr. Saunder's Farm and Lands | 41 | .. 3 | .. 17 | } How many Acres does this Manor contain? |
| The Common | - | 427 | .. 1 .. 11 | |
| Arable Land | - | 47 | .. 2 .. — | |
| Mr. Jones's Field | - | 37 | .. 3 .. 36 | |
| Meadows | - | 57 | .. — .. 13 | |
| Pasture | - | 49 | .. 2 .. 17 | |

EXERCISE

EXERCISE in SUBTRACTION.

20. What Number added to 107, will make the Sum to be 465?
Answer 295.
21. What Number subtracted from 753, will make the Remainder to be 15?
Answer, 738.
22. Suppose your Aunt died in the Year 1739, aged 39; and your Uncle died in 1758, aged 57, which was the Elder when they were both alive, and how much?
Answer, Aunt elder by 1 Year.
23. From London to Aylesbury is 33 Miles, and from London to Uxbridge is 15 Miles: how far is it from Uxbridge to Aylesbury?
Answer, 18 Miles.
24. Suppose Thomas Paris was indebted to William Armistead, the Sum of 60 Pounds, and pays him 40 Pounds of it this Day; tell the Sum remaining, and write a Receipt.
Answer, 20 Pounds remaining.
25. Says Harry to Jack, How old are you? to which Jack answered, My Sister Nancy this Day is 18 Years old, and I am exactly $3\frac{1}{2}$ Years younger than she is. Now tell me my Age?
Answer, $14\frac{1}{2}$.
26. Ten Years ago I was 29 Years old, How old am I now, in this present Year 1761, and in what Year was I born?
Answer, 39 Years, born in the Year 1722.
27. Ben had 40 Marbles, and met with Nat his old Acquaintance, who gave him 5, quickly after that he met with his Brother Bill, who generously gave him 15; the next Day he bought a Score for a Penny of Jack, and paid him 3 which he borrowed last Week; the same Day he won 14 and lost 9. How many had he remaining?
Answer, 82.
28. Borrowed £1000, and paid in Part the following Sums at several Times, What have I yet to pay?
- | | | | |
|-----------------|-----|---|--------------------------------|
| 1785. Jan. | 3. | - | £17 .. 11 .. 10 $\frac{1}{2}$ |
| | 14. | - | 9 .. 9 .. 11 $\frac{1}{4}$ |
| Feb. | 8. | - | 8 .. 18 .. 9 $\frac{1}{2}$ |
| Mar. | 14. | - | 9 .. 13 .. 10 $\frac{1}{4}$ |
| | | | <hr/> |
| Remains unpaid, | | | - £954 .. 5 .. 6 $\frac{1}{4}$ |
29. Yesterday I had 17 Guineas and 3 Half Crowns in my Purse, and paid several small Debts to the Amount of £5 .. 7 .. 3 $\frac{1}{4}$; but by Curiosity, I passed through a Crowd to know what was the Matter, where I lost my Purse and Money. I desire to know how much Cash I lost?
I- Answer, £12 .. 17 .. 2 $\frac{1}{4}$.

30. A Merchant receives from on board a Ship, One Hundred and Sixty-five Hogsheads of Claret. To A he sells Seven Tuns and 3 Hogsheads: To B 6 Tuns and 3 Hogsheads: To C 5 Tuns 2 Hogsheads: How much of the said Wine is there remaining in the Merchant's Cellar?

Answer, 85 Hhds.

31. A Woollen Draper buys Two Thousand Five Hundred and Sixty-four Yards of Cloth; and sells again One Thousand Six Hundred and Forty-nine Yards and 3 Quarters; I demand what remains unfold.

Answer, 914 Yds. 1 Qr.

32. A Linen Draper buys Five Thousand Four Hundred and Two Ells of Holland, and sells again Three Thousand Two Hundred and Seventy-seven Ells and Three Quarters; What remains unfold?

Answer, 2124 $\frac{1}{4}$ Ells.

33. A Factor receives from Hamburgh Seventy-six Thousand Two Hundred and Four Ells and One Quarter of Cloth; and sells to several Persons Fifty Thousand Four Hundred and Twenty-eight Ells and a Quarter: What Cloth is there yet remaining?

Answer, 25776 Ells.

34. If I borrow of a Man, Five Thousand Two Hundred Pounds Sterling, and pay him again Three Thousand Five Hundred and Sixty-two Pounds, Seventeen Shillings and Seven-pence Halfpenny, What am I yet indebted to him?

Answer, £ 1637 .. 2 .. 4 $\frac{1}{2}$

35. Borrowed of Simon Cruel, Usurer, viz, Five Hundred and Four Pounds Fifteen Shillings; and One Thousand Six Hundred and Forty-two Pounds and Ten-pence; and Threescore Pounds Four-pence Halfpenny; and Seventeen Pounds Fifteen Shillings and Seven-pence; and Six Hundred Sixty-six Pounds, Five Shillings and Four-pence Three Farthings. If I sell him an Estate worth Six Thousand Five Hundred and Ninety-nine Pounds, Nineteen Shillings and Eleven-pence Three Farthings, what is he indebted to me?

Answer, £ 3709 .. 2 .. 9 $\frac{1}{2}$

36. A Grocer buys Ninety-five Hundred Weight, Three Quarters, and Nine Pounds of Currants; and sells out Forty-nine Hundred Weight, and half a C. and Twenty-seven Pounds; What Quantity is there yet in his Hands?

Answer, 46 C. 10lb.

37. Delivered, Jan. 9, 1785. To Messieurs Jones and Co. £7000 .. — .. —, on the 3d Day of March took out 149 Guineas and a Crown: April 8, put in £87 wanting 5 Groats: April 10, took out 50 Guineas and a Moldore; and

and on the 17th, put in 70 Portugal Pieces, each 36s. How much remains yet in the Hands of Jones and Company?

Answer, £7018 .. 11 .. 4

EXERCISE in MULTIPLICATION.

38. A Man walked, last Monday, from Shoreditch to the Five Mile Stone from thence, and returned in the Afternoon; and did so every Day in the Week, Sunday excepted; How many Miles did he walk during the Six Days?
Answer, 60 Miles.
39. Multiply Nine Thousand Seven Hundred and Eight, by One Hundred.
Answer, 970800.
40. Multiply Nine Million Seven Thousand Nine Hundred and Sixty, by Eleven Hundred.
Answer, 9,908,756,000.
41. Multiply Five Thousand Three Hundred and Forty-four by Twelve Thousand.
Answer, 64,128,000.
42. Multiply Eight Thousand Five Hundred and Sixteen, by Seventy-six Thousand and Two. Answer, 647,233,032.
43. Multiply Forty-nine Thousand Nine Hundred and Forty by Three Hundred and Seventy Thousand Nine Hundred.
Answer, 18,522,746,000.
44. Multiply Ninety Thousand Four Hundred and Nine, by Seven Hundred and Sixty Thousand and Ninety-five.
Answer, 7,151,733,855.
45. Multiply Fifteen Thousand Fifteen Hundred and Fifteen, by Thirteen Thousand Thirteen Hundred and Thirteen.
Answer, 236,412,225.
46. What must I pay 5 Bricklayers and 3 Labourers, for $4\frac{1}{2}$ Days Work, when each Bricklayer is to have 2s. 10d. per Days, and each Labourer Twenty-pence per Day?
Answer, £4 .. 11 .. $\frac{1}{2}$
47. What must I charge for 2 Bricklayers and 2 Labourers, who have worked together 4 Days, at 4s. 9d. per Day for 1 Bricklayer and 1 Labourer.
Answer, £1 .. 18 .. —
48. A Banker's Clerk received Cash for a Bank Note of £100 in the following Pieces, viz. 28 Portugal Pieces each 36s. 34 Guineas, and 10 Moidores; and the rest in Silver: How much Silver did he receive?
Answer, 8s.

EXERCISE in DIVISION.

49. Suppose an Army of 40000 Men was to be encamped as follows, viz. $\frac{1}{2}$ on Clapham Common, $\frac{1}{4}$ at Highgate, and $\frac{1}{4}$ at St. Alban's : How many men must be sent to each of these Places ?
Answer, Clapham 20000, Highgate 10000, St. Albans 10000.
50. What Number multiplied by 37 will make the Product to be 1739 ?
Answer, 47.
51. How much is the Seventh Part of a Guinea ?
Ans. 3s.
52. How much is the Twelfth Part of a Six-and-thirty Shilling Piece ?
Answer, 3s.
53. How much is Half a Quarter ($\frac{1}{8}$) of a Six-and-thirty Shilling Piece ?
Answer, 4s. 6d.
54. Divide Five Thousand Four Hundred Thirty-one Pounds among One Hundred Twenty-five Men, and tell me each Man's Part to a Farthing ?
Answer, £43 .. 8 .. 11 $\frac{1}{2}$
55. Divide Nine Thousand, Six Hundred and Two Pounds among 965 Men, and tell each Man's Part to a Penny.
Answer, £9 .. 19 .. —
56. Divide Seven Thousand, Seven Hundred Seventy-six Square Inches, by One Hundred Forty-four, being the Square Inches in a Foot Square, and tell me how many Square Feet there are in all.
Answer, 58 Square Feet.
57. Divide Eight Thousand, Seven Hundred Fifty-four Pounds among Two Thousand Nine Hundred Forty-eight Men, and tell me each Man's Share to a Farthing.
Answer, £2 .. 19 .. 4 $\frac{1}{2}$
58. Divide Four Thousand, Six Hundred Seventy-seven Pounds among Eight Hundred Forty-nine Men, and tell me each Man's Share to a Penny.
Answer, £5 .. 10 .. 2
- Note. *Multiplying any Number of Guineas by 7, and dividing the Product by 12, will reduce them into Portugal Pieces each 36 Shillings ; and the contrary.* [Observe the Method, N^o 51, 52, above]
59. How many Portugal Pieces, each 36 Shillings, are equal in Value to 840 Guineas ?
Answer, 490.
60. Again, How many Guineas are equal to 75 Portugal Pieces, each 36 Shillings ?
Answer, 128 Guin. 12s.

If you add the Sum and Difference of two Numbers together, the Total will be twice the greater Number, and if you subtract their Difference from their Sum, the Remainder will be twice the lesser Number.

TIONS.

Division, Reduction. 89

61. The Sum of two Numbers is, 7, their Difference is 3, What are those two Numbers? Answer, 5 and 2.
62. A and B together owe £375 .. 16 .. —, the Difference of their Debts is £49 .. 16, What does each of them owe?
Answer, A £212 .. 16 .. —
B 163 .. — .. —
63. I have two Partners, John Oats and Charles Gibson, we have bought Goods in Company to the Amount of £379 .. 18 .. 3, of which John Oats has paid £200, Charles Gibson the rest, I demand what I owe to each of my Partners.
Answer, £73 .. 7 .. 3 to Oats,
53 .. 5 .. 6 to Gibson.

EXERCISE in REDUCTION.

64. In £49 .. 16 .. 7½ How many Farthings?
Answer, 47839 Farthings.
65. In 4736 Halfpence, How many Groats, Shillings, and Pounds? Answer, 592 Groats, 197s. 1 Groat, or 4d.
£9 .. 17 .. 4.
66. In 4631 Three-Halfpence, How many Six-pences, half Crowns and Pounds? Answer, 1157 Sixpences:
3 Three-Halfpence or 4½d. 231 half Crowns,
2 Sixpences or 1s. £28 .. 18 .. 10½.
67. In 46 Jacobus's, each 25 Shillings, How many Crowns, half Crowns, Sixpences and Pence?
Answer, 230 Crowns, 460 half Crowns, 2300 Sixpences,
13800 Pence.
68. In 439 Groats, How many Shillings, and Guineas?
Answer, 146 Shillings, 1 Groat, 6 Guin. 20s. 4d.
69. Reduce 47 Thirty-fix Shilling Pieces into Halfpence.
Answer, 40608 Halfpence.
70. Bring 97 Nobles into Pounds. Answer, £32 .. 6 .. 8.
71. How many Pieces of Eight, each 4s. 6d. are equal to 48 Moidores? Answer 288.
72. In 438 Dollars, each 4s. 7½d. How many Guineas?
Answer, 96 Guineas, 9s. 9d.
73. In 508 Marks, How many Pounds, and Nobles?
Answer, 1016 Nobles, £338 .. 13 .. 4.
74. Borrowed 73 Guineas : paid at one Time 27 Pistoles, each 16s. 6d. at another Time 32 Dollars, each 4s. 6d. How many Pounds remain yet to pay?
13. Answer, £47 3 .. 6.

75. Reduce 809 Moidores into half Guineas.

Answer, 2080 half Guineas, 3s

76. Bring 175 Dollars, each $55\frac{3}{4}d.$ into Moidores.

Answer, 29 Moidores, 24s. $6\frac{3}{4}d.$

77. Reduce 875 Guineas into Dollars, each $55\frac{7}{8}d.$

Answer, 3946 Dollars, 1s. $5\frac{3}{8}d.$

78. If I have an Annuity of 47 Guineas, and I pay $26\frac{1}{2}$ Guineas for my Board, How much net Cash have I at the Year's End, allowing for sundry Expences 10 Pounds and 7 half Crowns?

Answer, £10 .. 13 .. —

79. A Degree is said to be 60 Miles, according to Custom; but it has been experienced by several that a Degree contains $69\frac{1}{2}$ Miles: It is required to find their Difference in Feet.

Answer, 50160.

80. A Borrowed 1791 Crown Pieces, the Lender B some Time after borrows 591 Guineas and 3 half Crowns of A. Quere, Which of the Two is indebted to the other, and how much?

Answer, B owes A £173 .. 3 .. 6.

81. Suppose a Gentleman gave £50 to the Poor of the Parish, to be distributed in Half-peck Loaves at $15d.$ each: How many poor People ought to partake of his Donation? Or, How many Fifteen Pences are there in £50?

Answer, 800 poor People, being equal to the Number of $15d.$ contained in £50.

82. Suppose a Clergyman has a Living of £300 per Annum in the Country: How many Acres of Land are in that Parish, supposing each Acre is assessed at 2s. $6d.$ per Acre?

Answer, 2400 Acres.

83. How many 7 lb. Weights can be made out of 17 C. 3 Qrs. 12lb. of Lead, allowing 12lb. for Dross? Answer, 284.

84. How many Allowances for Seamen, each 7 oz. 14 dra. may be cut out of 73 Cheeses, each weighing 17lb. $10\frac{1}{2}oz.$?

Answer, 2618.

85. How many Square Yards and Feet are there in 350700 Acres? Ans. 1697388000 Sq. Yds. 15276492000 Feet.

86. What is the Difference in Grains between 75 Ingots of Silver, each weighing $37\frac{1}{2}oz.$ and 57 Ingots each 3 lb. $10\frac{1}{4}oz.$?

Answer, 84600 Grains.

87. How many Butts, each containing 1975 lb. may be filled out of 75 C. 3 Qrs. 17 lb. of Currants?

Answer, $4\frac{601}{1975}$ Butts.

88. How many Gallons of Ale are equal to 15 Butts and a half of Beer?

Answer, 1674 Gallons.

89. Suppose

89. Suppose I exchange 470 Guineas to receive the Value in the following Pieces, viz. Pistoles at 16s. 6d. half Guineas, Crowns, and half Crowns, and of each of which I am to have an equal Number: How many of each Sort must I receive?

Answer, 286 $\frac{6}{9}$.

90. A Grocer is to make up Parcels of the following different Weights, out of 2 hundred Weight of Sugar, viz. of 2 $\frac{1}{2}$ lb, of 7 lb, of 9 lb, and of 15 lb, and of each Sort an equal Number: How many of each Sort must he make?

Answer, 64 $\frac{6}{7}$.

91. How many Moidores are equal in Value to £628 .. 13 .. 6?

Answer, 465 Moidores, and 18s 6d.

92. Suppose I received the following Pieces of Coin, viz. 200 Pieces of £3 .. 12. each, 500 Pieces of £1 .. 16. each, 800 Moidores, and 700 Pieces, each 18s. How much Sterling (or English Money) did I receive?

Answer, £3330.

EXERCISE in the RULE OF THREE.

93. If 4 Ells of Cloth cost 12 Shillings, what will 8 Ells cost at that Rate?

Answers £1 .. 4 .. —

94. What will a hundred Weight of any thing cost, at the Rate of 8s. 4d. for 4 Pounds? Answer, £11 .. 13 .. 4.

95. If £450 .. 14 .. 6. buys 24 Pieces of Broad Cloth: What must be given for one Piece at that Rate?

Answer, £18 .. 15 .. 7 $\frac{1}{2}$.

96. If a Quantity of Work be done by 12 Men, in 6 Days: in how many Days will 4 Men perform the same Work, at the same Rate of working?

Answer, 18 Days.

97. If I lend my Friend £120 Pounds, for 8 Months; How long ought he to lend me 480 Pounds to requite me?

Answer, 2 Months.

98. If I lend my Friend £250, for 5 Months; How much must he lend me for 9 Months to repay me?

Answer, £138 .. 17 .. 9 $\frac{1}{2}$.

99. If a Person owes £3970 .. 16 .. 10. and not being able to pay the Whole, compounds with his Creditors to pay them a Noble *per* Pound; How much Money does he pay his Creditors?

Answer, £1323 .. 12 .. 3 $\frac{1}{8}$.

100. A owes to his Creditors £2713 .. 17 .. 6. and compounds with them to pay £904 .. 12 .. 6. for the Whole; How much do the Creditors receive *per* Pound by this Composition?

Answer, 6s. 8d.

101. What will 17 Pieces, each 33 Ells Fl. 1 Qr. 2 N. cost, at the Rate of £1 .. 7 .. 10, for 4 Ells English?

Answer, £118 .. 17 .. $7\frac{3}{4}$.

102. What cost 19 Packs, each 14 Pieces, each Piece 24 Yds. 3 Qrs. 3 Ns, at the Rate of 6s. 8d. per Yard?

Answer, £2211 .. 2 .. 6.

103. If the Carriage of 24 Cwt. 56 Miles, cost £3 .. 10; How many Cwt. may be carried 112 Miles for the same Money?

Answer, 12 C.

104. If the Carriage of 24 Cwt. 56 Miles, cost £3 .. 10; How many Miles may 12 Cwt. be carried for the same Money?

Answer, 112 Miles.

105. If the Carriage of 24 Cwt. 56 Miles, cost £3 .. 10; for how much Money may 12 Cwt. be carried for the same Number of Miles?

Answer, £1 .. 15.

106. If 12 Men, in 8 Days, build a Wall 2 Yards high, $1\frac{1}{2}$ Foot thick, and 180 Yards long; in how many Days will 3 Men do the same?

Answer, 32 Days.

107. Two Persons set out from one Place, the one Eastward and the other Westward, the one travelleth 3 Miles a Day, and the other 5 Miles a Day; how far are they distant the Ninth Day after their Departure?

Answer, 72 Miles.

108. A Draper sells Cloth for £350, and gains after the Rate of 10 per Cent. What was the Principal and clear Gain?

Answer, the clear Gain is £31 .. 16 .. $4\frac{1}{4}$.

The Principal - 318 .. 3 .. $7\frac{1}{4}$.

109. There are 30 Cloths bought for £70, and sold for £80: Now if they had cost £80, how should they have been sold to have gained after the same Rate?

Answer, 91 .. 8 .. $6\frac{6}{7}$.

110. Suppose A travels 40 Miles a Day, and is followed the 4th Day by B, who travels 50 Miles a Day; In how many Days, and after how many Miles travelling, will A be overtaken by B?

Answer, 12 Days, and 600 Miles.

111. If the Two-penny Loaf of Bread weigh 6lb. 3 oz. when a Bole of Rye costs 6s. 6d. What is a Bole of Rye worth, when a Two-penny Loaf of Bread weighs but 2 lb. 4 oz?

Answer, 17s. $10\frac{1}{2}$ d.

112. How much Plush is necessary to line a Cloak, which contains 4 Yds. of Cloth of $1\frac{3}{4}$ Yards broad, when the Plush is but $\frac{3}{4}$ and $\frac{1}{2}$ broad?

Answer, 8 Yards.

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113. A Person borrowed of his Friend £4000 for 3 Years, and when he came to pay the Debt, his Friend would take no Consideration for the Use of the same, but only desired that he would make him Satisfaction by lending him a Sum another Time when he stood in Need; and he afterwards lent him £7480; How long was he to detain the Sum to requite the former Favour?

Answer, 1 Year, 7 Months, $7\frac{101}{87}$ Days.

114. If the Matting a Room will take up 100 Yards of Matting; a Yard broad; How many Yards will it require of $1\frac{1}{2}$ Yd. broad?

Answer, $66\frac{2}{3}$ Yards.

115. A Traveller makes a Journey of 640 Miles in 30 Days, when the Day is 16 Hours long; In how many Days will he perform the same when the Day is 10 Hours long?

Answer, 48 Days.

116. If £10 be the Gain of £100 Principal in 12 Months; What Principal will produce 50 Shillings in 6 Months.

Answer, £50.

117. If in 12 Months £100 give £10 Interest; in how many Months shall £50 give 50s. Interest? Answer, 6 Months.

118. If 2 Angels are equivalent to 20s. and 12s. equivalent to 2 Crowns; How many Angels will be equivalent to 10 Crowns?

Answer, 6 Angels.

119. If in 10 Days, of 12 Hours long, a Man may travel 300 Miles; in how many Days of 16 Hours long, may he travel 500 Miles?

Answer, $12\frac{1}{2}$ Days.

120. If 500 Pioneers cast a Trench of 300 Rood long in 6 Hours; How many Pioneers will cast a Trench of 160 Roods in 2 Hours?

Answer, 800.

121. A Town is besieged, wherein are 3000 Soldiers, who have sufficient Victuals for 2 Months only, but they look for no Aid to raise the Siege till 6 Months; How many Soldiers must the Captain dismiss to make the Victuals serve so long?

Answer, He must dismiss 2000.

122. If 4 Ells of Antwerp Measure make 3 Yards of London Measure, and 15 Yards of London Measure contain 12 Ells of Lyons Measure; How many Ells of Antwerp Measure are contained in 60 Ells of Lyons Measure?

Answer, 100.

123. If 35 Ells of Vienna make 24 at Lyons, and 3 Ells of Lyons 5 Ells of Antwerp, and 100 Ells of Antwerp 125 Ells of Francfort; How many Ells of Francfort make $42\frac{1}{2}$ Ells at Vienna?

Answer, $60\frac{1}{4}$

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USE of the PERPETUAL ALMANAC.

THE TABLE, which serves from the Beginning of the Year 1775, and is numbered to the Year 1832, may be continued to any Year following, by adding 1832 under the second Column; missing one after the fourth Year*, and so on continually, as is seen in the Table itself.

1. *To find the Day of the MONTH for any Day of the Week.*

When the YEAR is found in the Table, under the Word YEARS, the Letter above it is the Dominical, or Sunday Letter for that whole Year. If this or these Letters be remembered, there is no farther Use for that Table till the Beginning of the following Year; all that is to be done is to find the Month, which is placed before the second Table, and to find the same Dominical Letter against it, on the right Hand, above which, in the same Column, are put down in Figures, the Days of the Month for every Sunday of that Month.

EXAMPLE I.

Suppose I am to find what Day of the Month it is, on the first Thursday in September, 1775. Against September I find the Dominical Letter A. above which I find that the first Sunday is the 3d; then counting to the right Hand, Monday 4, Tuesday 5, Wednesday 6, and Thursday the 7th, which was to be found; then Friday, the Day following, will be the 8th, Saturday the 9th, and Sunday the 10th, above the same Dominical Letter, &c. and the next Sunday under it, is the 17th, the following Sunday under that, the 24th, and the next following would be the 31st, if it had 31 Days; but as it has but 30, Sunday must be the first of October, as appears by finding the Month October, and over the Letter A against it, is Sunday first, second Sunday is the 8th, third Sunday 15, fourth Sunday 22, and fifth Sunday 29. Monday the 30th and Tuesday 31, then Wednesday will be the first of November, Thursday the 2d, Friday the 3d. Saturday the 4th, and Sunday the 5th; as may be seen over the Letter A against November.

* The Year 1800, 1900, and all other Hundreth Years are not to be Leap Years; except the Years 2000, 2400, 2800, and every four Hundreth Year following, which must be Leap Years.

EXAMPLE

EXAMPLE II.

What Day of the Month will the second Tuesday of October be, for the Year 1775?

I find the second Sunday is the 8th; then Tuesday will be the 10th.

2. To find the Day of the WEEK for any Day of the Month given.

On what Day of the Week will Christmas Day (being the 25th of December) happen for the Year 1775.

Answer, the 24th Day is Sunday, consequently Christmas-Day will be the 4th Monday in December.

EXAMPLE III.

Suppose my Birth Day is the 29th of March, on what Day of the Week will it happen, in the Year 1780, when the Dominical Letter is A?

Against March and above A, the 4th Sunday is found to be the 26th, then Monday will be the 27th, Tuesday the 28th, and Wednesday will be the 29th.

This Almanac will be very useful to People of all Trades and Professions whatsoever, as it may be put into a Pocket-Book, stuck or hung up in a Room, &c.

F I N I S.



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